PUNJAB EXCISE MANUAL.

VOLUME III.

EXECUTIVE INSTRUCTIONS

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CHAPTER 1.

General Principles of Administration.

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(2) dangerous drugs.

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1·5 Apart from certain aspects of the opium traffic, the Dangerous Drugs Act also deals with manufactured drugs in respect of which it is the duty of the Excise Department to supervise the manufacture and to regulate the import, export, transport, possession and sale. Under the same Act the Excise Department is concerned to enforce the rules made by the Government of India in respect of the import and export of charas and bhang from and to foreign countries or Indian States, and similarly under the Punjab Excise Act to enforce rules passed by the local Government for the import and export of charas and bhang between provinces in British India. The Excise Department is also concerned with the control and supervision of the cultivation of the hemp plant in the Punjab. Dangerous Drugs.

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General policy

16. (1) The general excise policy of the Punjab Government in relation to liquors is that of the Government of India as enunciated in their letter No 1766 1783—81, dated 18th March 1914 The Government have no desire to interfere with the habits of those who use alcohol in moderation, this is regarded by them as outside the duty of Government, and it is necessary in their opinion to make due provision for the needs of such persons Their settled policy, however, is to minimise temptation to those who do not drink and to discourage excess among those who do and to the furtherance of this policy all considerations of revenue must be absolutely subordinated

(2) Though the Government of India have always regarded the opium trade as one which needed careful control and regulation they have in recent years adopted a more definite policy of restriction This forward policy dates from the decision of the Chinese Government to suppress opium smoking and from the finding of the International Opium Commission which met at Shanghai in 1909

In considering the recommendations of the Opium Commission the Government of India accepted cordially the principles on which they were based These principles are two—the necessity for the gradual suppression of opium smoking and the advisability of either prohibiting or regulating carefully the use of opium for any other purpose (Government of India resolution, Finance Department No 533 dated 19th August 1912)

(3) As regards other dangerous drugs the Government of India as a member of the League of Nations has bound itself to observe the undertakings made by the members of the League to exercise strict control on the traffic in drugs with a view to ensuring that dangerous drugs are manufactured only to the extent they are required for medicinal purposes and that such drugs are used only for such purpose

Subsidiary measures

17. The general measures by which effect should be given to this policy have also been indicated by the Government of India in their letter No 1766 1783 81 dated 18th March 1914 as follows In their general construction these principles are accepted by the Punjab Government as applicable to all branches of excise administration —

(1) Every effort should be made to suppress illicit methods of all kinds

(2) in order to effect this the excise staff should be utilised in directions calculated to maintain the closest possible control over the liquor and drugs traffic and their work should be facilitated by the adoption where feasible, of the contract distillery in lieu of the outstill, system

(3) so far as possible without unduly encouraging illicit methods consumption should be discouraged—

(a) by the levy of as high a rate of duty as possible account being taken of the special conditions obtaining in the locality and neighbourhood

(b) by reducing as far as possible and with due regard to legitimate requirements, the number of retail shops for the sale of liquor and drugs and

(c) by regulating and closely supervising the hours of sale the selection of sites and the general practices adopted in manufacture and vend

(4) advisory committees should be appointed, where possible and effect should be given to their recommendations in so far as they are consistent with the general principles now laid down

1 8 (1) The other general principle relates to taxation *Excise revenue should be derived mainly by direct* taxation on the excisable articles and only to a subsidiary extent from indirect taxation It is not possible to derive the total excise revenue from direct taxation without abandoning control of vend agencies—which would be highly undesirable (Indian Excise Committee's Report section 183) **Taxation.**

(2) It is important however that as large a proportion as possible of the excise revenue should be derived in the case of liquor from still head duty in the case of hemp drugs *from import export or transport duty and in the case* of opium from the treasury issue price, or the transport duty, according as the opium is excise opium or Punjab-grown opium (Indian Excise Committee's Report section 183)

(8) The necessary corollary to this policy is that license fees should be comparatively low. A marked rise in the sums bid for liquor licenses, for example, is a reasonable ground for raising the still-head duty (Indian Excise Committee's Report, section 188).

CHAPTER 2.

EXCISE ESTABLISHMENT AND THEIR DUTIES AND POWERS

(a) *Controlling Authorities*

2 1 The general superintendence and direction of all matters relating to excise is vested in the Financial Commissioner as statutory authority subject to the control of the Local Government and unless the Local Government shall by notification otherwise direct (Act I of 1914 section 8) The Local Government has given direction by notification under this section in the Punjab Excise Powers and Appeal Orders (Excise Manual Volume II paragraph 3 1) whereby the opening of new shops for the sale of liquor or drugs and the number of such shops which may be licensed in any local area are required to be referred for its orders The Financial Commissioner is the final revisional and appellate authority under the Act and maintains in his own hands some of the more important items in the excise administration He alone can grant licenses for the working of distilleries and breweries and certain liquor licenses as well as certain permits and passes under the Dangerous Drugs Act 1930 The Commissioner is invested by section 8 (*b*) of the Act with control over all excise officers in his division subject to the general superintendence and control of the Financial Commissioner Certain of the Collector s actions require his sanction or confirmation and certain licenses are granted by him under the rules The Collector of each district is the executive and administrative authority in his district with control over all other excise officers subject to the control of the Commissioner and of superior authority, and is invested with statutory powers under various sections of the Act The subject of appeals and revisions and the respective position in relation to them of the Financial Commissioner Commissioner and Collector are dealt with in the Punjab Excise Powers and Appeal Orders (*c f* also Punjab Excise Act 1914 sections 14 and 15) Financial Commissioner Commissioner and Collector

2 2 Although it is contemplated by the Act that licenses permits and passes shall be issued by the Collector it is not possible in practice for the Collector to do all the work himself The Collector accordingly appoints an assistant or extra assistant commissioner to be in general charge of excise in the district The appointment must be made by name and by written order This official is District Excise Officer

called the district excise officer. It is usual to give the work to the revenue assistant, and in any case it is best to give it to an officer who tours in the district and can look after the work of the excise staff in outlying villages, besides supervising the excise office at headquarters.

Duties of the general district staff in excise matters.

2·3 The district excise officer may, under the Collector's orders, be assisted by the other assistant commissioners and extra assistant commissioners of the district. The district excise officer can hardly visit all parts of the district in one touring season, and much of the inspection work must be done by the other members of the district staff.

Cantonments.

2·4 Under section 28 of the Punjab Excise Act Government is not competent to grant licenses for manufacture *or sale of liquor, or leases of the retail vend of liquor in* cantonments except with the consent of the Commanding Officer. In all excise matters relating to a cantonment area the closest co-operation between district staff and the military authorities must be observed.

Tahsildars.

2·5 The primary duty of tahsildars in connection with excise is to collect excise revenue, particularly license fees for liquor, opium and drugs. Tahsildars are also bound *to report to the district excise officer* any point of interest or importance to the excise administration that may come to their notice.

Excise clerk.

2·6 There is an excise clerk in every district. It is his duty to maintain the prescribed registers and prepare the prescribed forms, under the supervision of the inspector, and generally to *perform such clerical work as may be* required of him in connection with excise under the superintendent of the office. He should not be given work not connected with excise except under the orders of the Collector. Excise clerks are part of the establishment of the deputy commissioner's office, and are appointed, promoted, granted leave, dismissed, etc., under the same rules as the rest of the deputy commissioner's clerical staff.

(b) Expert staff.

Excise Assistant.

2·7 Attached to *the Financial Commissioner's office* is an Excise Assistant, generally recruited from the Provincial Civil Service cadre, with *special pay of Rs. 150* per

mensem He performs the duties previously assigned to the distillery expert which are as follows —

(1) He should inspect all distilleries and breweries in the Punjab at least twice a year. The result of each inspection should be communicated to the Financial Commissioner

(2) At his inspection he should see that the orders of Government or of the Financial Commissioner are complied with by the excise staff, that the conditions of their licenses are fulfilled by the management of the distillery or brewery under inspection and generally that the interests of Government are not in any way prejudiced

(3) He should advise the Financial Commissioner on any matter connected with Excise administration on which his opinion is asked for, whether technical or otherwise He should bring to *the notice of the Financial Commissioner* or Collector any matter affecting the interests of Government which may come to his notice.

(4) He is under the orders of the Financial Commissioner only He should, however, comply with the reasonable requests of Commissioners and Collectors for advice or assistance, and should not refuse to give such advice or assistance without referring to the Financial Commissioner

(5) His relation to district officers is that of an advising officer on distillery and brewery matters. His relation to subordinate officers of the Excise Department is that of an inspecting officer of superior rank

(6) During the course of his inspections of distilleries and breweries he is expected to standardise, at least once a year, the hydrometers, saccharometers and thermometers used by the distillery and brewery inspectors and sub-inspectors. He has been invested with all the powers of an excise officer of the first class

2 8 The Excise Assistant should also inspect the excise administration of districts regularly and should arrange to Excise Assistant

inspect at least once every two years even those districts which are least important from the excise point of view

He should pay particular attention to the registers maintained by liquor licensees paying fixed fees, and to the arrangements for the supervision of the cultivation of poppy and of the manufacture and distribution of opium (other than excise opium) and of poppy heads

Excise Superintendents

2 9 Two excise superintendents have been appointed experimentally in the first instance for the supervision of the work of the excise staff throughout the province The excise superintendent at Lahore is in charge of the Lahore, Rawalpindi and Multan divisions, while the excise superintendent at Ludhiana is in charge of the Jullundur and Ambala divisions Their duties are to inspect distilleries and breweries and to control the distillery and brewery inspection staffs under the orders of the Collector and standardise once a year the hydrometers and other testing instruments used by the district excise staffs Inspection of the excise administration of districts is also effected through them In the course of these inspections they are required to examine and note on all the registers maintained in the district excise office, to inspect daily registers of sales kept up by licensed vendors and to examine all departments of excise and opium work The result of these inspections is reported to the Collector of the district concerned with copies to the Commissioner and the Financial Commissioner The excise superintendents are particularly instructed to abstain carefully from issuing any orders to members of the district excise staff Any orders passed on their inspection notes must be those of the Collector or Commissioner concerned *or of the Financial Commissioner* Finally, excise superintendents are expected generally to supervise the work of the excise inspectors and sub inspectors in the districts committed to their charge and by advice and encouragement to ensure that these officials make the best use of their time and opportunities, more particularly in suppressing illicit distillation and the smuggling of dangerous drugs

(c) *Excise Bureau*

The Bureau's personnel and functions

2 10 The excise bureau is an integral part of the Financial Commissioners office It consists of one deputy superintendent of police, one police sub inspector and one excise sub inspector It exists for the prevention and

detection of offences against excise, opium and dangerous drugs laws All excise opium and dangerous drugs cases of importance are reported to the bureau to enable the Financial Commissioner to watch the activities of the preventive and detective staff, and, where necessary, to lodge an appeal on behalf of Government against an acquittal or an inadequate sentence The officer in charge of the excise bureau collates this information, which is especially important when it relates to dangerous drugs, and arranges for enquiries to be made when such are required beyond the limits of a single district, division or province

2 11 The bureau corresponds direct with the bureaux of other provinces, and forms a forwarding and distributing agency between local officers in the Punjab and neighbouring administrations The officer in charge of the bureau edits the Excise Supplement to the *Police Gazette*. It is the duty of every Collector to see that all cases of importance under the excise, opium and dangerous drugs laws and all important information regarding excise raids, illicit distillation, the movements of smugglers, etc , are reported at once, in form M 32, to the Financial Commissioner, a copy being sent to the Commissioner to enable him to comment on important cases **Excise Supplement.**

When the supplement shows that information is wanting on specific points, it is the duty of all concerned to supply it, or so much of it, as may be within their knowledge, direct to the Bureau without waiting for specific instructions The supplement is sent to the Collector of every district in a closed cover addressed to him by name It should at once be passed on to the district excise officer and then to the excise inspector, who will file it confidentially in the excise office The supplements should be filed in proper order in bundles for each calendar year, bundles more than five years old being burnt The supplements should be treated as strictly confidential Detachable portions of the supplement should be detached and placed on separate files One copy is supplied to the Commissioner of each division for permanent record The copies supplied direct to inspectors and sub inspectors should be retained by them and filed in bundles for each calendar year Any such bundle which is more than one year old should be destroyed

(d) *Excise Subordinate Service*

Excise Subordinate Service Rules

2 12 Questions relating to the strength, recruiting, seniority, pay and penalties in respect of the Excise Subordinate Service are now regulated by the Punjab Excise Subordinate Service Rules, which were notified in Punjab Government notification No 5273-E & S, dated the 1st October, 1932 The notification is reproduced as an appendix to this chapter

Appointments to the post of sub inspector, II grade

2 13 Appointment to the post of sub inspector, II grade, which is the normal entrance to the service, is made by Commissioners On the occurrence of a vacancy the Financial Commissioner directs which Commissioner is to fill it He also reserves power to fill such vacancies himself, but this power is only intended for exercise in very exceptional circumstances, *e g*, in the case of persons whose claims are such that they would not normally come to the notice of Commissioners.

The maintenance of a register of candidates is not obligatory under the Classification Rules When such a list is kept up it is purely as a matter of convenience, and an entry in it gives no claim to an appointment either by seniority or otherwise As a matter of convenience and that officers may be able to profit by the experience of their predecessors lists of candidates for the post of excise sub inspector, II grade, should be maintained by Commissioners

The Commissioner should keep up this list with only a sufficient number of candidates to meet anticipated requirements for two or three years, and should constantly revise it in personal consultation with deputy commissioners Of the candidates in the Ambala division one-sixth should come from the Delhi province as the Delhi excise staff is provided by the Punjab

Conditions of service.

2 14 Persons entering the excise department must clearly understand that they are not to expect transfer to other departments Besides the prospects offered by the scale of pay shown in the Excise Subordinate Service Rules, officials in the department are at present eligible for appointment as excise superintendents

Leave reserve

2 15 The sub inspectors, II grade, form the leave reserve and are available to act in leave vacancies When not so employed they are utilised to strengthen the staffs of the districts where excise assistance may be required, and to set free members of the establishment to undergo distillery or brewery training as well as to undergo such training themselves

2 16 (1) Excise sub inspector candidates, who are not serving as clerks in deputy commissioners' offices, should attend the court of an experienced magistrate for a period of at least three weeks and at the end of that time should be orally examined by the deputy commissioner, or a senior magistrate, to see whether the candidate has acquired a knowledge of procedure The result of this examination should be reported to the Commissioner for making an entry on the personal file of the candidate. Training of excise sub inspector candidates and excise sub inspectors, II grade.

(2) Excise sub-inspector candidates, who are employed as clerks in deputy commissioners' offices, should be posted for a period of at least three months as readers or *ahlmads* to first class magistrates Ordinarily they will not be senior or experienced enough to be appointed readers, but the performance for three months of the duties of an *ahlmad* should give them a sufficient knowledge of law and legal procedure They should undergo an oral examination in the same manner as laid down for other candidates above After a candidate has received training in a first class magistrate's court he should, if possible, be appointed to the duties of excise clerk in order that he may acquaint himself with the work which he subsequently may have to do on his appointment to the excise department.

(3) Excise sub-inspectors, II grade, when first appointed should be posted at the headquarters of a district under the direct supervision of the excise inspector, who should be responsible for their training, not only in the technicalities of the prosecution of court cases, but also in excise work generally

2 17 Under rule 8 of the Classification Rules no one is appointed substantively to any post unless he has officiated continuously for 2 years in the case of members recruited by direct appointment and one year in other cases . that is, in the majority of cases two years' probation is required for the post of sub inspector, II grade, and one for the post of sub inspector, I grade and inspector. It follows that when a vacancy is assigned to a Commissioner to be filled, he should only fill it up as officiating until the period of probation has elapsed When a vacancy in the post of sub inspector, I grade, or inspector occurs, if the officer selected has officiated for one year, he may be appointed substantively at once or may be appointed to officiate for a year; if he has not, he will be appointed as officiating until the period of probation has elapsed. It is not intended that an officer should be passed Officiating appointments

over or should suffer in seniority merely because of his amount of previous officiating service, and as under the Classification Rules seniority counts from the date of substantive appointment, care will be taken that seniority is not affected by the amount of officiating service performed previous to the occurrence of the vacancy This means in practice that substantive promotions in several vacancies of the same date will not take place till all the officers promoted in those vacancies have done their period of probation

Promotion

2 18 Under rule 7, clause (4) of the Excise Subordinate Service Rules ' appointment to any post shall be made strictly by selection and no such appointment shall be regarded as a refusal of promotion to any person " This applies with special force to appointment to the post of inspector for which special qualifications are necessary not only of detective and executive ability, but of command, and to which no one should be appointed who has not a positive reputation for honesty *Appointment to the selection grade of sub inspectors should* not be regarded as a guarantee of further promotion to inspector An officer may by honest and faithful work deserve the selection grade who has not the qualities requisite for the office of inspector Commissioners must report all permanent vacancies or officiating vacancies exceeding four months occurring among inspectors in their divisions

Increments and efficiency bar

2 19 Increments under the time scale of pay will ordinarily be drawn by inspectors and sub inspectors as they fall due unless withheld as a punishment for specific misconduct after due enquiry The time scale of inspectors and sub inspectors shows an efficiency bar at Rs 232 8 0 in the case of Inspectors and at Rs 120 in the case of sub inspectors Collectors will take up the case of each inspector or sub inspector serving under them three months before that officer arrives at the efficiency bar, and will forward to the Commissioner all papers such as character rolls, together with an expression of their own opinions The orders of the Commissioner will be communicated to the Financial Commissioner and to the Accountant General

Special instructions regarding increments and efficiency bar

2 20 The following instructions are issued in order to assist Collectors and Commissioners in deciding whether or not to recommend or impose the penalty of withholding an increment or of refusing to permit an official to pass the efficiency bar —

(1) As indicated in paragraph 2 19 above ordinary increments can only be withheld as a penalty.

They are normally admitted as a matter of course But where there has been a loss of Government money as a result of negligence or ignorance the withholding or delaying of an increment is a proper course to take Where the work of an officer, as shown in his annual confidential reports is definitely unsatisfactory, it is only fair to the officer that he should be warned that he is in danger of having his increment stopped

(2) The crossing of an efficiency bar is on a different footing In the case of the annual increment the onus is on the authority to show cause why it should be withheld in the case of the bar the onus is on the official tacitly or otherwise, to show cause why he should cross it *Crossing* of a bar means promotion *viz*, the fitness of a person to proceed from a lower to a higher time scale of pay Before recommending that an excise official be allowed to cross the bar a Collector should satisfy himself whether the official is really worth the pay he is getting and whether he is fit for advancement

2 21 Each Commissioner should by the 7th of April in each year obtain from deputy commissioners and submit by the 15th of April with his own remarks a confidential report in form M 41 upon the work and fitness for promotion of each sub inspector or inspector serving in his division Such reports should deal specially with the sub inspector s or inspector s detective ability, his knowledge of the rules capacity for touring and riding and for conducting prosecutions before the courts **Periodical reports**

2 22 The purity of the service is a matter that requires the most anxious and constant attention of all officers Very large financial interests are often involved in which very wealthy persons are concerned opportunities for corruption are therefore greater than in most services while corruption is less easy to detect On the other hand these very facts make it easy for persons offended by the action of an excise officer to put forward unfounded charge of corruption General reputation is even less helpful than in other services because an excise officer if he is corrupt does not take money from the general public but from the limited class of excise **Corrupt practices**

licensees. Nevertheless, a Collector who keeps important decisions in his own hands as he should, ought to be able to identify the officers whose advice is biassed. The form of corruption most difficult to detect is that of blackmail levied upon licensees for not reporting breaches of their licenses, because it is a small part of the overhead charges of a big firm and is willingly offered as an insurance. Ceaseless vigilance on the part of the Collector and excise officer makes this practice at least dangerous, and may prevent it. When a Collector comes to hear of a general suspicion of an excise officer's character which cannot be substantiated in any definite act he should warn him of the existence of the suspicion and record the fact of the warning in his next confidential report. If the suspicion recurs he should consider means of obtaining definite evidence.

Seniority list.

2·23 A seniority list of the provincial excise establishment is kept up in the office of the Financial Commissioner. This list is revised annually on the 1st of April.

Seniority within grades.

2·24 As laid down in rule 9 of the Excise Subordinate Service Rules seniority is determined by the date of substantive appointment; but the pay of the time-scale is drawn from the date of the actual assumption of the charge of the appointment of inspector or sub-inspector, as the case may be.

Concurrent charge.

2·25 An excise sub-inspector, who holds concurrent charge of the duties of an excise inspector, will normally receive pay as officiating excise inspector. In such cases it is sufficient for the Commissioner or the Financial Commissioner, when the period exceeds four months, to appoint him officiating inspector and to leave the post of sub-inspector vacant.

Travelling allowance for excise inspectors and sub-inspectors incharge of districts.

2·26 Excise inspectors and sub-inspectors in charge of districts do not now receive any fixed monthly horse or conveyance allowance. They are paid travelling allowance at the ordinary rates to which they are entitled. This should ensure that they do a sufficient amount of touring in their districts. Collectors, however, should be careful to scrutinise their travelling allowance bills, and to see that such touring is not made a source of profit, and that inspectors do not merely keep to the railway lines and leave other parts of their districts entirely to the supervision of sub-inspectors.

Travelling allowance for excise sub-inspectors

2·27 Certain amendments in appendix B to the Travelling Allowance Rules, volume III, of the Punjab Financial Hand-book No. 2, were carried out under Punjab Government

Notification No 5184-E. and S , dated the 10th October 1933. Commissioners of divisions are to determine in respect of sub-inspectors under them whether the duties of a particular sub inspector are (1) stationary, or (2) require constant travelling In the first case no permanent travelling allowance is to be allowed, and the sub inspector will receive ordinary travelling allowance for any journey he may have to make. In the second case, the Commissioner of a division should determine (a) whether the travelling is limited to a small compact area, in which case the sub-inspector should be required to maintain a horse in order to enable him to patrol constantly in the area within his jurisdiction to prevent and detect illicit distillation, or (b) whether the area is extensive and cannot be covered on horse-back in which case the condition of maintaining a horse may not be prescribed. In case (1) will fall such sub-inspectors as are in charge of districts towns tincture factories, or charas warehouses. They are not allowed any permanent travelling allowance, and draw travelling allowance as ordinary Government servants The only exception is in the case of the sub-inspector in charge of the charas warehouse at Sultanpur who is allowed to draw permanent travelling allowance at Rs. 22-8 0 if he maintains a horse throughout the year

Sub inspectors falling under (2) will receive permanent travelling allowance They will not draw any other travelling allowance except when summoned to the headquarters of the district under the orders of the Collector or the excise officer, or by judicial courts to give evidence There is an exception in the case of the excise sub-inspector, Dera Ghazi Khan district, and excise sub-inspector, Pathankot, who may in addition to permanent travelling allowance draw the actual amount spent by them by way of conveyance hire subject to the maximum of the mileage rate for any journey from—

(1) Dera Ghazi Khan to Rajanpur and *vice versa,*

(2) Pathankot to Dalhousie and *vice versa* ;—

provided the Collector concerned certifies it to have been undertaken in the public interest.

Further, under Punjab Government notification No. 5952-E. and S., dated 21st November 1933, amending para-

of maintaining a horse is attached, to draw, in addition to permanent travelling allowance, mileage by road or actual expenses, whichever is less, in respect of journeys performed urgently within their sphere of duty in circumstances where it is not possible for them to use their horses.

The normal rate of permanent travelling allowance is Rs 22-8 0 per mensem This is reduced to Rs. 15 at Kalka and raised to Rs 30 at Kulu and Seraj in Kangra district

Bicycle allowance

2 28 Under Punjab Government notification No 5190-E and S., dated 10th October 1933, as amended by Punjab Government Notification No 573 E and S, dated 29th January 1934, the excise sub inspectors at Lahore City and Civil Lines and at Amritsar City are permitted to draw bicycle allowance at Rs 3 per mensem in lieu of permanent travelling allowance.

Allowances during distillery training.

2 29 Sub inspectors who are drawing permanent travelling allowance, to which the condition of maintaining a horse is attached and are deputed to attend classes for training in technical excise work, will draw halting allowance, in addition to their fixed monthly travelling allowance under paragraph 2 27, for the period of their stay at the station at which the training class is held, provided that it is certified by the Collector that they have continued to maintain a horse throughout the period of their training.

Compensatory allowance for Simla

2·30 The following compensatory allowance for the non gazetted excise establishment stationed at Simla throughout the year has been fixed :—

(1) *Inferior establishment*.—An allowance of $33\frac{1}{3}$ per cent of pay *plus* Re 1 per mensem for rent, if free quarters are not provided,

(2) *Superior establishment*.—An allowance of 30 per cent of pay subject to a minimum of Rs 25 and a maximum of Rs 75 per mensem

These allowances are admissible throughout the year and supersede all local and winter allowances previously in force except grain compensation allowance These allowances [illegible] ...intments In making [illegible] of pay should be sanc- [illegible] high cost of living in Simla (*Punjab Government Memo No* 31796 *Finl*, *dated the 17th December*, 1921)

2 31 The following compensatory allowances under Fundamental Rule 44 have been sanctioned for the permanent non-gazetted establishment serving permanently at the stations mentioned in column 1 of the statement below at the rates detailed in columns 2 and 3 — Compensatory allowance for serving in other places

1	2	3
Station	Inferior establishment	Superior establishment
Murree Kasauli and Dalhousie	Twenty five per cent of pay, plus Re 1 per mensem if free quarters are not provided	Twenty per cent of pay subject to a maximum of Rs 50 and a minimum of Rs 10 per mensem.
Dharamsala and Kulu Sub Division	Twelve and a half per cent of pay, plus Re 1 per mensem if free quarters are not provided	Twelve and a half per cent of pay subject to a maximum of Rs 25 and a minimum of Rs 10 per mensem

These allowances are admissible throughout the year and supersede all local and winter allowances previously drawn except grain compensation allowance They are not admissible for temporary appointments. In making such appointments a consolidated rate of pay should be sanctioned sufficient to compensate for the high cost of living in these places. (*Punjab Government letter No* 1776-*F. G*, *dated the* 16*th January* 1923)

2 32 Inspectors and sub-inspectors attached to breweries and distilleries get special allowances of Rs 30 and Rs. 20, respectively, per mensem in view of the trying character of their work (*Punjab Government letter No* 1053-*C. and I*, *dated* 11*th November* 1914). Similarly in Punjab Government letter No 1725-E and S, dated the 23rd March 1933, an allowance of Rs 20 per mensem was sanctioned for the excise sub inspector attached to the B. I. Drugs Company's factory at Mughalpura. Distillery allowance.

2 33 Excise superintendents and excise inspectors in the Punjab are *ex-officio* entitled to attend Divisional Darbars They should be given the courtesy of a chair when attending court, or when calling upon an officer of Govern- Attendance at darbars.

Service pension cases

2.34 Service pension cases of the excise establishment are sent by Commissioners direct to the Accountant General but, when a certificate under article 907 (*b*) of the Civil Service Regulations is required this certificate must be signed by the Financial Commissioner.

Postings and transfers

2.35 Transfers of inspectors and sub-inspectors are governed by rule 10 of the Excise Subordinate Service Rules. The following subsidiary instructions are issued —

(1) All transfers of inspectors or sub-inspectors should be reported to the Financial Commissioner as soon as made in form M 40.

(2) Excise inspectors and sub-inspectors should not be posted to the district in which their homes are situated.

(3) It is desirable that every inspector should remain three years and as a rule not longer in one district. Excise sub-inspectors cannot always conveniently remain in one place as long as three years but they should in no case remain longer.

(4) Commissioners should endeavour to arrange that every inspector and sub-inspector is fully trained in both brewery and distillery work. Distillery training may be accomplished in three months and brewery training in one month. In the case of those officials who are posted to a distillery or brewery either at Rawalpindi or at Solon both distillery and brewery training need not occupy more than three months.

(5) The Commissioner Lahore division should forward to the Financial Commissioners office, in the month of March each year the names of the officials who are to be trained in brewery work so that arrangements may be made for their posting to a brewery. A similar reference should be made to the Financial Commissioners office in the month of March each year by the Commissioners Jullundur and Multan as regards the sub-inspectors who are to be trained in distillery and brewery work. Sub-inspectors serving in Multan division will ordinarily be sent for training to the Rawalpindi distillery. Arrangements should also be made to send sub-inspectors serving in Jullundur division to the

Amritsar distillery for distillery training and to Solon or Rawalpindi for brewery training

(6) Excise inspectors and sub inspectors posted to breweries or distilleries, otherwise than for training will not, as a rule, remain in the same brewery or distillery for less than one year or more than two years

2 36 All other changes affecting inspectors and sub-inspectors should be reported to the Financial Commissioner as soon as made in form M-40 — *Report of leave and other changes*

2 37 As a general rule, leave on average pay under the Fundamental Rules will not be granted in the seven months October to April inclusive, except for special reasons, which should be stated on the form of application — *Leave—Not ordinarily to be granted between October and April*

2 38 Commissioners may grant leave up to four months to inspectors, and leave of any description allowed by the Fundamental Rules to sub inspectors Applications from inspectors for leave exceeding four months require the sanction of the Financial Commissioner — *Leave—By whom granted*

2 39 Applications from inspectors for leave which require the sanction of the Financial Commissioner should ordinarily be forwarded so as to reach the Financial Commissioner's office not later than one month before the date from which the leave applied for is required. — *Application to be sent at least a month in advance*

2 40 When submitting applications for leave from inspectors and sub-inspectors, Deputy Commissioners must in each case personally satisfy themselves by a reference not *only to the officials' service book, but also to the rules in the* Fundamental Rules, that the applicant is entitled to the leave asked for, and must record in their own hand on the leave application that they have done so Commissioners should see that these instructions are followed. — *Deputy Commissioners to note in their own hand that leave is due*

2 41 The grant of casual leave is governed by the rules contained in Chapter 6 of the Fundamental Rules, volume II, Subsidiary Rules. Leave to peons may be granted by Collector — *Casual leave*

A register in a suitable form should be maintained for the record of all casual leave taken, so that, whenever any application is made, it may readily be verified how much leave has already been taken by the applicant.

Interviewing Financial Commissioner or his Secretaries

2 42 No excise inspector or sub inspector should take casual leave to visit Lahore or Simla for the purpose of making a representation to the Financial Commissioner (personally or through his secretaries) without the sanction of the Commissioner This prohibition does not apply to an officer who is on any other kind of leave or who does not intend to make any such representation (*Financial Commissioner's circular letter No* 19, *dated* 9*th September* 1914)

Inquiry into misconduct of an inspector or sub-inspector not to be instituted without sanction of Commissioner

2 43 Before an inspector or sub inspector is called upon to answer a charge of offence or misconduct, otherwise than under the orders of a criminal court having jurisdiction to entertain the charge, the Collector must obtain the sanction of the Commissioner to institute the inquiry

Excise peons

2 44 Excise peons are appointed by the deputy commissioner in the same way as other peons according to establishment Their pay was raised from 1st April 1922 to Rs 17 per mensem, rising after 3 years' service to Rs 18, after 10 years' service to Rs 19 and after 17 years' service to Rs 20 per mensem, being the pay of a police constable. The pay of jamadars was at the same time raised to Rs 25 per mensem, the pay of a fourth grade head constable Excise peons are not normally entitled to daily travelling allowance But in the Punjab Government notification No 5187 E & S dated the 10th October 1933, an excise peon accompanying an excise inspector or sub inspector, Dera Ghazi Khan, excise inspector, Gurdaspur or sub inspector, Pathankot, may draw the actual amount spent by him by way of conveyance hire, subject to the maximum of the mileage rate for any journey from—

(1) Dera Ghazi Khan to Rajanpur and *vice versa*,
(2) Gurdaspur to Dalhousie and *vice versa*,
(3) Pathankot to Dalhousie and *vice versa*,

which the deputy commissioner concerned may certify to have been undertaken in the public interest

In Punjab Government notification No 1017 E & S, dated 14th February 1934, an excise peon accompanying an Excise Inspector or Sub Inspector in camp in the Kangra district, or an Excise Inspector or Sub Inspector of Rawalpindi on journeys to Murree and Kohala may draw the actual

amount spent by him by way of conveyance hire, subject to the maximum of the mileage rate for any journey which the Deputy Commissioner concerned may certify to have been undertaken in the public interest.

It has been held that Excise peons are entitled to travelling allowance for journeys on transfer which should be at the rate shown in rule 2 15 of the Fundamental Rules, volume III, as admissible for grade XII officers (who are eligible for travelling allowance) for journeys on tour

Grain compensation allowance and the local allowances granted to police constables serving in Lahore, Amritsar, Simla, Mianwali (Trans Indus), Rawalpindi and Murree will be admissible to excise peons in addition to their pay (*Punjab Government letter No* 27347 *L G*, *dated the 7th November* 1922)

When inspectors or sub inspectors are transferred on reduction or increase of district establishment, their peons should accompany them

(*e*) *Duties of the Excise staff*

2 45 The classes of excise officers notified by the Local Government under the Excise Act and their powers under the Excise Act, Opium Act and Dangerous Drugs Act are shown in the Punjab Excise Powers and Appeal Orders Those orders also show to what extent a Collector is permitted to delegate his powers to subordinate excise officers In order to assist excise inspectors and sub inspectors serving in large towns, where such officers are not necessarily well known to all the residents they have been supplied with identification cards The towns, in which such cards have been issued up to date are Simla, Multan, Ludhiana Amritsar, Rawalpindi, Ambala, Jullundur and Lahore For the proper exercise of the powers conferred upon them under the Acts all excise inspectors and sub-inspectors require a high degree of energy, intelligence and detective ability **Powers**

2 46 The district should be divided for purposes of patrol between the inspector and his sub inspectors, though the inspector should occasionally visit his sub inspectors' circles It is convenient for the inspector's circle to include the district headquarters, while the sub inspector should only be allowed to come into headquarters for definite purposes and periods under the orders of the district excise officer. **Division of district between inspectors and sub-inspectors**

Touring

2 47 The Commissioner should lay down the minimum requirements in the matter of touring which should apply to the sub inspectors in his division Those sub inspectors who are paid a fixed horse allowance and have comparatively small areas in their charge should ordinarily be expected to tour for 20 days in a month Where the areas are large and a fixed conveyance allowance is drawn, it being unnecessary for them to keep a horse, 20 days touring and 10 nights spent in camp in each month should ordinarily suffice Each inspector and sub inspector should cover each month the whole of his circle and visit every excise shop in it These arrangements may require to be modified when there is no sub inspector permanently posted at headquarters, since it is necessary to secure the presence of an officer at head quarters as often as possible for the issue of transport passes

Tents

2 48 Each district excise inspector and sub inspector is allowed a miniature Swiss cottage tent and a *pal* It has been laid down in Fundamental Rules, volume III, travelling allowance rules, paragraph 2 51 (*c*) that tents occupied by excise inspectors and sub inspectors will be carried wholly at Government expense

Procedure on tour

2 49 When an inspector of one district enters the jurisdiction of another inspector and takes any action relating to excise matters within such jurisdiction, he should at once communicate the fact to the other excise inspector Should he find it necessary to take possession of a licensee's registers, he should leave a note regarding the last book balance, etc , so that inspecting officers at the time of their inspection may be in a position to check the licensee s accounts properly

Intelligent touring

2 50 The inspector must do his best to collect information as to illicit stills, the smuggling of liquor, opium or other excisable articles and the illicit use of manufactured drugs When on tour, inspectors and sub inspectors must be on the watch for indications of illicit distillation The practice is rife throughout the Central Punjab, particularly among the Sikhs *Though difficult to suppress entirely* illicit stills can be, and have been, largely reduced in numbers by systematic prosecutions To this end, inspectors should not confine their tours to villages where there are excise shops but should visit all places where distilling is suspected or known to go on The tahsildars and the police generally know these villages, and it is the inspectors' business to find them out

2·51 It should be remembered that distilling cannot be done secretly. The trade betrays itself by the smell, the accumulation of refuse and the prevalence of drunkenness in tracts where there are no licensed liquor shops Illicit distillation.

Moreover, it is impossible to distil without the connivance of the lambardar and chaukidar of the village, and, in most cases, of the zaildar These functionaries should be held responsible for suppressing or reporting the practice. A chaukidar in whose village distillation is proved to have gone on should always be dismissed if he has failed to report the matter

Distilling goes on at all seasons, but especially at the time of the cane harvest It is in December and January that excise officials should be most attentive in patrolling Sikh villages where there is a heavy cane crop Inspectors should make full use of informers, and reward them liberally.

2 52 During the hot weather when detection work is slack, the district Excise staff should collect information regarding villages suspected of illicit distillation A list, giving full particulars of illicit distillers, should be compiled in co-operation with the police and revenue staff Extracts from this list should be given to the excise sub inspectors to help them in making raids on suspected villages. This list should be revised annually and a copy thereof should be sent to the Excise Bureau, Financial Commissioner's office, by the 10th of October each year Preparation of lists of illicit distillers and smugglers.

Similar arrangements should be made to revise the list of smugglers of dangerous drugs. Copies of these lists also should be sent to the Excise Bureau by the 10th October each year

2 53 By section 52 of the Excise Act a headman is under a legal obligation to give prompt information of illicit distillation and other excise offences, and neglect to do so is punishable under section 68 A lambardar who joins in, or conceals illicit distillation, and the smuggling of manufactured drugs, opium or charas should be punished by dismissal When a lambardar has been dismissed for any of the above offences, all adult members of the same family descended from the same common father as the dismissed lambardar and residing in the same village, should ordinarily be excluded from succession to the lambardari. As regards exclusion of more distant relations, the test should bo, whether their eligibility is affected by the dismissed lambardar's offence, or whether they may reasonably Penalty for connivance at illicit distillation.

be supposed to be under the influence of the dismissed lambardar to an undesirable extent

[*Financial Commissioner, Revenue's ruling No* 161 *of* 1927 28, 1928 *L L T* 40 (*Revision side—Kharak Singh* versus *Bulanda of the Sialkot district*)]

The Collector may under section 80 of the Excise Act receive a money composition from a person reasonably suspected of an offence under this section, and the prompt levy of a pecuniary penalty on these lines is indicated in cases in which the severe penalty of dismissal is not necessary

Powers of lambardars and chaukidars

2 54 Offences under section 61 (1) (*a*) and (*c*) and section 61 (2) (*a*) (*c*) and (*e*) of the Excise Act are cognisable It follows that by rules 24 26 and 28 issued under section 39 A of the Punjab Laws Act it is the right and duty of village headmen and village watchmen to interpose to prevent the commission of offences against these clauses (rule 24), and that they are empowered to arrest without warrant anyone designing to commit such offences if the offence cannot otherwise be prevented (rule 26) They may also arrest without warrant persons who in their sight commit, or who are reasonably suspected of committing, such offences (rule 28)

Raids by lambardars and chaukidars can, strictly speaking, only be made for the prevention of these offences, and they should not be encouraged, except in cases in which there is no time to report to an officer of excise or police

Collection of excise revenue

2 55 Inspectors are responsible for keeping correct statements of excise demands and sending these to tahsildars for collection They should bring any instance of delay in realisation to the immediate notice of the district excise officer Inspectors must see that excise clerks maintain all the prescribed registers They must see that licensees maintain their registers correctly and submit the prescribed returns

Every excise inspector or sub inspector, who signs any register, form or report, should sign his name legibly in English and use his full signature

Check of consignments

2 56 Inspectors and sub inspectors must check, as far as possible, consignments of spirit and other excisable articles received in the district under a pass This check is especially important in the case of liquor consigned by distilleries The district inspector receives from the distillery inspector a duplicate of every pass authorising transport of spirit to the district The consignee, moreover,

may not break bulk in any way until the inspector has had an opportunity to check the consignment

2 57 It is impossible for the inspector to check every consignment of spirit received from a distillery or from a wholesale vendor He is, however, required by rule to inspect every consignment imported into the Punjab under an official pass He should also inspect a certain number of consignments from other districts To enable him to do this, he receives a copy of every import and transport pass, while the consignee is forbidden to bring into use any consignment from another district until three clear days have elapsed from the date of the pass Check by weighment has been given up, and the inspector is now required to compare the consignment in detail with the pass He will first see that the number of casks is correct and the seals intact He will next test the strength of the spirit and see that it corresponds to the strengths noted in the pass Finally, he will see that the consignee has brought the whole consignment on to his stock register Any discrepancy or any sign of tampering with the seals must be reported at once, through the district excise officer to the Collector for investigation The duplicate copy of the import or transport pass which is received from the office of issue will invariably be sent to the inspector (or sub inspector) of the circle The inspector will at the time of his monthly visit to licensed premises compare the passes in the possession of the licensee, which accompanied the consignment, with the receipt entries in the licensee s register He will also compare such passes with the duplicate copies received from district headquarters and after pasting both the copies together, will file them in separate files which will be maintained separately for each shop At the end of each quarter both the e passes will be returned to the Excise office where after being checked they will be filed and retained till the close of the succeeding financial year, except those which are forwarded to the office of the Financial Commissioner, Punjab, under section 8 6 of this volume Of these an abstract should be retained in the Excise Office, in the place of the originals Method of check

A separate receipt register shall be maintained in the District Excise Office and each Import and Transport pass received shall be entered therein before it is despatched to the excise inspector or sub inspector concerned for necessary action This receipt register will enable the Excise

staff to make certain that all such passes have been properly dealt with

Importance of check

2 58 The importance of seeing that the consignee has brought the whole consignment on to his stock register is considerable If it is country spirit, the danger is that it may be converted into something resembling foreign liquor by the addition of caramel and other disguises Large entries in the register of daily sales by a vendor with an obviously small clientele should provoke suspicion and suggest surveillance On the other hand, there is a tendency to omit consignments altogether from the stock register, the object in this case being to conceal the amount of business done, reduce the legitimate license fee and in some cases to cover the sale of illicit spirit

Check of adulteration

2 59 The next danger is that of adulteration or watering of spirit No retail vendor is allowed to blend or reduce spirit and no reduction may be done by a whole saler, except in the presence of the inspector Whenever he inspects a liquor shop therefore, the inspector should test the various barrels with a thermometer, a Sikes' hydrometer and the tables of variance, which are supplied to every district.

Comparison of sales

2 60 Lastly it is important to compare the sales of liquor in any one shop month by month In normal shops sales are curiously constant A sudden fall in sales suggests that illicit distillation or import is going on in the neighbourhood, while a sudden rise suggests unlawful export, whether to an Indian State or elsewhere Where the district borders on an Indian State, the inspector must be on the look-out for illicit import of spirits or drugs from that State

A capable inspector will find many other points to engage his attention, but every inspection note should mention the subjects dwelt on in these last few sections

Inspection of licensed premises by Excise inspectors and sub inspectors

2 61 The following questionnaire has been drawn up to help Excise inspectors and sub inspectors in the inspection of premises for the retail vend of country spirit —

(1) When was the shop last inspected ?

(2) Has the balance in hand been checked with the book balance and found correct ?

(3) Has the two months' advance deposit and the monthly license fee been paid punctually by the 7th of each month ?

(4) Has the licensee in his possession a license in form L-14 or L-14-A and does it bear the name of the authorised salesman or agent approved by the Collector?

(5) Has the licensee a sign board outside the shop exhibiting in conspicuous painted letters, in vernacular, his name and the class of license held by him as well as the retail price of liquor fixed for his shop in Urdu and Gurmukhi script?

(6) Is there any complaint that the licensee is selling adulterated or illicit liquor or is charging extra prices over and above the fixed price of liquor?

(7) Does the licensee maintain a sufficient stock of plain and spiced spirit in bottles of 26⅔, 13⅓ and 6⅔ ozs, respectively. Are the bottles of the standard capacity fixed under the rules? (For sealed bottle shops only.)

(8) Does the licensee maintain a sufficient stock of bulk as well as bottled spirit (plain and spiced) in bottles of 26⅔, 13⅓ and 6⅔ ozs? Does he maintain the standard measures as given in rule 39 (26) of the Punjab Liquor License Rules? (For shops for on and off sales.)

(9) What is the strength of spirit stored at the licensed premises after testing it with the hydrometer?

(10) Is there any variation in sales after comparison with the sales of the past year? Sales should be compared month by month. The total sales during the year up to the date of inspection should be compared with the sales in the corresponding period of the last year and an explanation should be given showing the causes of any variation.

(11) Is the licensee connected with any bottling licensee or foreign liquor licensee? Has he any interest in any neighbouring shop? Is the license held in a pool with other licenses in the same area? Are retail and wholesale licenses worked on the same premises?

(12) Is there any complaint that the licensee is not observing prescribed hours of sale or selling liquor beyond his licensed premises? Does the shop remain open each day?

(13) Does the licensee maintain an inspection note-book as required by rule 39 (18) of the Punjab Liquor License Rules?

(14) Have the transport passes received at Sadr been compared with the transport passes under which liquor

was conveyed to licensed premises and with the receipt entries in the sale register? Are any transport passes missing?

(15) Does the licensee maintain his accounts truly, and does he send a true statement of his sales punctually to the district Excise Office each month?

(16) Does the licensee maintain a supply of drinking water? (For "on" licenses only.)

(17) Is there any rowdyism at the shop? Does the licensee permit any dancing or any professional entertainment?

(18) Does the licensee allow "on" sales? Is he interested in maintaining any *Tanur* or hotel near his shop where "on" sale is carried on illicitly to consumers? (For sealed bottle shops only.)

(19) Has the licensee obtained the permission of the Collector to sell liquor on credit if such sales are made there? If not, does he make sales on credit?

(20) Does the licensee sell more than one quart bottled at a time to any one consumer?

(21) Does the licensee keep on his licensed premises any caramel or colouring matter or any essence or chloral hydrate?

(22) Is the sale of rectified or denatured spirit carried on in the same premises?

(23) Have consignments of liquor been checked on arrival at the licensed premises with the entries in the trans port pass?

(24) If the shop is on the borders of an Indian State, is any suspicion entertained as regards the illicit import of State liquor? If so, at what rate is liquor sold at the shops in the adjoining States?

(25) Has the licensee been suspected of supplying liquor to the following —

(a) any soldier of the rank of non commissioned officer or the family of such soldier or any military camp follower;

(b) any police man, excise officer or railway servant on duty,

(c) any one in the custody of the police,

(d) any insane person ,

(e) any person who is intoxicated

(26) Does the licensee employ any one below the age of 16 years or any woman in any part of his licensed premises in which liquor is comsumed by the public ?

(27) Does the licensee sell liquor to persons below the age of 18 years ?

(28) Is the shop located near a police station or post in charge of village watchmen ?

(29) What is the incidence of taxation per L P gallon and whether the shop is running at a loss ?

(30) Is the shop situated within 3 miles of border of any Indian State ?

(31) Is the name of the licensee or salesman entered in the black list ?

(32) How far is country spirit shop situated from retail foreign liquor shop if any in the same place? To what extent is cheap foreign liquor replacing country spirit

2 62 All officers above the rank of Excise inspector other than the Excise Superintendent and Excise Assistant to the Financial Commissioners should fill up form M 43 on inspecting shops for the vend of excisable articles and forward a copy of it to the office of the Collector

2 63 An inspector or sub inspector must superintend all reducing operations He is also expected to inspect poison shops and the register of stamp vendors (P G N 628 dated 15th August 1913 and Superintendent of Stamps circular No 4 dated 7th April 1891) **Miscellaneous duties of inspector**

2 64 Each inspector and sub inspector has to keep a diary and write it up day by day in form M 33 A He should enter in it a full and lucid account of his own doings, and transcribe into it his inspection notes Such entries as attended office or patrolled the railway station generally indicate an off day The diary should record any general information about questions of excise which have come to the inspector's notice At the end of the month the diary should contain an abstract of work performed during the month under the following heads — **Diaries**

(1) Number of Excise shops inspected

be sent to the excise officer of the district. If the case is cognisable, a second copy will be sent to the police station in whose jurisdiction the offence is reported. If any arrest or seizure has been made by the investigating excise officer, he will, with the copy of the report, send to the police the persons arrested and the articles seized, with a list. In return, he will be given as a receipt the counterfoil of the Police First Information Report.

Co-operation is equally necessary between excise officers of different districts. Conferences between the excise inspectors of neighbouring districts are useful in this regard, but inspectors should correspond with each other freely when one has any information that may be useful to another.

Use of private detectives

2 69 As habitual offenders against the excise law are generally acquainted with the officials of the department, it is inevitable that the latter should utilise the services of private persons as detectives in making purchases to obtain evidence of illicit sale The practice is well-recognised in the United Kingdom not only in excise matters, but also for the purpose of prosecutions under the Adulteration of Food Acts, and excise officers should be in a position to justify their action in the courts should any instances of magisterial disapproval be encountered. Accordingly, the head notes abstract of the case Emperor *versus* Chaturbhuj Sahu, which has been taken from Sanjiva Row's Criminal Digest, are appended —

Accomplice —Spy or detective Difference between Evidence of spy— Corroboration

One who, as a spy or a detective, associates with criminals solely for the purpose of discovering and making known their crimes, and who acts throughout with this purpose and without any criminal intent, is not an accomplice, and it is immaterial that he encouraged, or aided the commission of, the crime If a witness has made himself an agent for the prosecution before associating with the wrong doers or before the actual perpetration of the offence, he is not an accomplice, and his evidence does not stand in need of corroboration , but he may be an accomplice if he extends no aid to the prosecution until after the offence has been committed An Excise deputy collector deputed *B* to purchase cocaine from the accused and *B* purchased it with money supplied by the Excise sub inspector and handed the same over to the deputy collector The accused was tried for illicit sale of cocaine *B*, in his evidence, deposed to the purchase of cocaine from accused under instructions from the Excise deputy collector, who stated that he gave such instructions and received the cocaine from him The accused was convicted upon the uncorroborated testimony of *B* · —*Held*, that *B* was not an accomplice, and the conviction was good Although the

testimony of the spy does not stand in need of corroboration in order to be acted upon, it is entirely for the judge of facts to decide in each particular case what weight he will attach to this kind of evidence, the question depending upon the character of each individual witness. (8 *Ind*, *Cas* 119—11 *Cr*, *L J* 560)

In making use of such private detectives, the principle to be observed is that it is not legitimate to induce a man to commit an offence which he is not in the habit of committing, and would not, but for the inducement, commit. To lead him to commit an offence such as he is in the habit of committing at a particular time and place in order that detection may follow, is perfectly legitimate. But care should be taken that the emissary does not represent himself as the servant or agent of any person having authority and requiring liquor or drugs, and thus lend colour to the suspicion that pressure was used to cause the offence to be committed. (*Circular No* 81-*E I B*., *dated* 27*th September* 1915).

APPENDIX

NOTIFICATION

The 1st October 1932

No. 5273-E. & S—In exercise of the powers confer ed by rules 44, 48 (2) and 54 of the Civil Services (Classification, Control and Appeal) Rules, the Governor in Council is pleased to make the following rules for the Excise Subordinate Service —

RULES

1 (1) These rules may be called the Punjab Excise Subordinate Service Rules, 1932 Short title

(2) They shall come into force at once

2 In these rules, unless there is anything repugnant in the subject or the context— Definitions

(a) ' recognized university means any university incorporated by law in British India or any other university which is declared by the Local Government to be a recognized university for the purposes of these rules ,

(b) " the Financial Commissioner means the Financial Commissioner, Revenue, Punjab ,

(c) the service means the Punjab Excise Subordinate Service

3 The service shall comprise the posts shown in Appendix A . provided that nothing in this rule shall affect the inherent right of the Local Government to make addition to or reduction in the cadre of the service either permanently or temporarily Number and character of posts

*4 Substantive and [illegible] (including the selection gr[illegible] missioner, provided that a [illegible] any sub inspector to officiate as inspector for a period nor exceeding four months

Substantive appointments of sub inspector, I grade, including the selection grade will be made by the Financial Commissioner Officiating appointments of sub inspector, I grade, will be made by the Commissioner, in whose division the vacancy occurs Substantive appointments of sub inspector, II grade, will be made by the Commissioner who is directed to do so by the Financial Commissioner

Provided that the Financial Commissioner in special circumstances, to be recorded in writing may make a substantive appointment of sub inspector II grade himself

No officiating appointments will be made in either el ction gra le or in the rank of sub inspector, II grade except in permanent vacancies for the purposes of probation (rule 8)

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*As amended by Punjab Government notification No 365-E & S, dated 18th January 1934

Nationality, age and certain other qualifications of candidates

5 No person shall be appointed to the service unless—

(a) he is a British subject as defined in section I of the British Nationality and Status of Aliens Act, 1914, or the subject of a State in India , and

(b) in the case of a person who is not already in Government service—

(i) he produces—

(a) a certificate or certificates of character from the principal academic officer of his university, college or school, if any, and also from two responsible persons, not being his relatives, who are well acquainted with him in private life and unconnected with his university, college or school, if any, and

(b) the certificates required by chapter 3 of the Punjab Financial Handbook No 2, Volume II (Subsidiary Rules) , and

(ii) he is not more than 23 years of age unless he is a graduate of a recognized university and not more than 25 years of age in any case, provided that the Financial Commissioner may for special reasons to be recorded in writing appoint a person exceeding these ages

Educational qualifications of candidates

6 No person shall be directly appointed to the service unless in the case of appointment to the post of—

(a) inspector , he is a graduate of a recognized university ,

(b) sub inspector I or II grade, he has passed the first examination of a recognized university in Arts or Science, or the European High School or Senior Oxford or Senior Cambridge Local examination or the Diploma examination of the Aitchison College, Lahore

Provided that the Financial Commissioner may for special reasons to be recorded in writing appoint to any post in the service any person who does not possess the qualifications prescribed by this sub rule

Method of recruitment

7 (I) Posts in the service shall be filled—

(a) in the case of inspectors—

(i) by appointment from among sub inspectors ,

(ii) by transfer or deputation of an official already in Government service ,

(iii) by direct appointment ,

(b) in the case of sub inspectors I grade—

(i) by appointment from among sub inspectors, II grade ;

(ii) by transfer or deputation of an official already in Government service

(c) in the case of sub inspectors II grade—

(i) by transfer or deputation of an official already in Government service ,

(ii) by direct appointment

*(2) Vacancies in the post of sub inspector II grade, subject to the proviso to rule 4 of these rules, will be filled up by whichever Commissioner is directed to do so by the Financial Commissioner In doing so he shall keep the following instructions in view —

(i) persons directly appointed should be drawn from agriculturists or persons of good social standing who reside permanently in the division ,

(ii) appointments should as far as possible be equally distributed among the districts of his division For the purpose of this rule the Delhi province shall be treated as a district of the Ambala division, but Simla district need not necessarily be regarded ,

(iii) in the appointments made from each district, direct appointments shall not ordinarily be less than one half

(3) When any vacancy occurs or is about to occur in the service, the appointing authority prescribed by rule 4 shall determine in what manner such vacancy shall be filled

(4) Appointment to any post shall be made strictly by selection and no such appointment shall be regarded as a refusal of promotion to any person

(5) No post in the service shall be filled by transfer or deputation of a Government servant already in Government service unless the head of the office concerned has agreed in writing to retain his lien on his substantive post for a period of one year and to take him back if reverted under the provisions of rule 8

8 (1) No member of the service will be appointed substantively to any post specified in Appendix A, whether the vacancy is permanent or not, until he has officiated continuously on probation for a period of two years in the case of members recruited by direct appointment, or of one year in the case of members recruited otherwise **Probation of members of the service**

(2) If the work or conduct of any member during his period of probation is, in the opinion of the appointing authority prescribed by rule 4, not satisfactory the appointing authority may dispense with his services, or revert him to his former post if he has been recruited otherwise than by direct appointment

*As amended by Punjab Government notification No 308 F & S dated 18th January 1934

(3) On the completion of the period of probation of any member, the appointing authority prescribed by rule 4 may appoint such member substantively with retrospective effect if a vacancy exists, or, if his work or conduct has in the opinion of the appointing authority, not been satisfactory the appointing authority may dispense with his services or revert him to his former post if he has been recruited otherwise than by direct appointment, or may extend the period of probation and thereafter pass such order as it could have passed on the expiry of the first period of probation

Provided that without the sanction of the Financial Commissioner, to be given only for special reasons, no person shall be appointed substantive sub inspector, II or I grade, unless he has passed the departmental examination prescribed from time to time by the Financial Commissioner

Seniority of members of the service

9 The seniority of members of the service shall in so far as each of the post specified in Appendix A is concerned, be determined by the date of substantive appointment in the post

Provided that if two or more members are confirmed in the same class of post on the same date, their seniority shall be determined by the Financial Commissioner, whose decision shall be final

Transfers

10 Inspectors and sub inspectors may be required to serve in any part of the province, irrespective of the division in which they were recruited Transfer of inspectors and sub inspectors from one division to another and to or from distilleries and breweries will be made by the Financial Commissioner Transfer of inspectors and sub inspectors within a division except to or from a brewery or distillery may be made by the Commissioner

Pay of members of the service.

11 A member of the service holding any appointment specified in Appendix A shall from the date of joining his appointment, be entitled to the pay shown in the Appendix Nothing in these rules shall affect the inherent right of Government to increase or reduce the scale of pay now prescribed in Appendix A either permanently or temporarily, for future entrants to the service

Authorities empowered to impose penalties

12 Subject to the provisions of the Punjab Subordinate Service Punishment and Appeal Rules, 1930, the authorities specified in column 3 of Appendix B are hereby empowered to impose upon the members of the service mentioned in column 1 of the said Appendix the penalties specified in column 2 of the said appendix

Right of appeal

13 Members of the service upon whom any penalties have been

and the disposal of the appeal shall in all respects be governed by the procedure laid down in the said rule

Provided that if any appellate authority, specified in column 4 of the appendix, increases the penalty imposed by subordinate authority, the member of the service, upon whom the increased penalty is imposed, may submit a further appeal to the authority, if any, specified in each case in column 5 of the appendix

APPENDIX A—(Rules 3 and 11).

Excise inspectors, 35—

(4 in the selection grade of Rs 300 per mensem each and 31 in the grade of Rs 180—7½—285 with an efficiency bar at Rs 232/8/0)

Excise sub inspectors, I grade 76—

(5 in the selection grade of Rs 150 per mensem each, and 71 in the grade of Rs 80—5—140, with an efficiency bar at Rs 120)

Excise sub inspectors, II grade 18—

(Rs. 60 per mensem)

APPENDIX B—(Rules 12 and 13.)

Designation of official	Nature of penalty	Punishing authority.	Appellate authority	Second appellate	Authority empowered to entertain revision application.
1	2	3	4	5	6
Excise inspectors Excise sub inspectors, I grade	(a) Censure (b) Withholding of increments or promotion including stoppage at an efficiency bar; (c) Reduction to a lower post or time-scale or to a lower stage in a time scale, (d) recovery from pay of the whole or part of any pecuniary loss caused to Government by negligence or breach of orders; (e) Suspension,	Commissioner	Financial Commissioner	Local Government	Financial Commissioner
	(f) removal, (g) dismissal,	Financial Commissioner	Local Government	..	Local Government
Excise sub inspectors, II grade	All penalties enumerated above	Commissioner	Financial Comsioner	Local Government	Financial Commissioner

CHAPTER 4.

PROSECUTIONS, REWARDS AND DISPOSAL OF THINGS CONFISCATED

(a) *Prosecutions*

Attitude of the Court

4 1 Offences against the excise and dangerous drugs laws include, as a rule, no act of violence, and constitute no danger to the public peace For these reasons the criminal courts are apt to treat them as unimportant, to discount the evidence of excise officials to dismiss cases without good reason and, when they do convict, to give inadequate sentences The result of this tendency is to paralyse the activities of the Excise Department and to bring the law on the subject into general contempt

Deterrent sentences under the Excise Opium and dangerous drugs Acts

4 2 The attention of magistrates trying cases under the excise and dangerous drugs laws should be drawn to Punjab Chief Court circular memo No 6—3916 G, dated 18th July 1916, No 19, Punjab Record (Criminal) of 1916 and I L R VII Lahore, page 32, printed in appendix A to Excise Manual (Volume I) in regard to the inapplicability to excise and dangerous drugs cases of the principles underlying section 562 Criminal Procedure Code the futility of small fines and the necessity for substantial sentences of imprisonment as deterrents against offences against the excise and dangerous drugs laws

Qualifications for trying excise cases

4 3 It is desirable that magistrates trying such cases should have some technical knowledge of the subject, and some sympathy with the aims of excise policy It is most undesirable from the point of view of excise administration that excise cases should be tried by honorary magistrates

Uniformity of treatment

4 4 There are, moreover advantages to be gained by uniformity of treatment In the general criminal administration it is not possible to send one class of crime to a single magistrate In the case of excise and dangerous drugs offences, such a policy is possible, and has been found useful in a number of districts

Only definite offences to be prosecuted

4 5 Instructions for the investigation of offences have been given in an earlier chapter (2 68) Excise officers should be careful to prosecute only cases of a definite offence against the excise law Technical and trivial transgressions should be dealt with departmentally or under section 80 of the Excise Act

Petty cases of possession of spirit just exceeding in quantity the [illegible]
are muc [illegible]
any, pr [illegible]
ment of doubt which leads not infrequently to discharge The

prosecution of such cases and the doubt attaching to them does not predispose the magistracy in favour of excise measures Possession of illicit spirit is *primâ facie* evidence of the existence of an illicit still which it is the primary duty of the excise official to trace

Procedure in court

4 6 The police have been ordered by the Inspector-General to associate the excise inspector or sub inspector with them in the prosecution of every excise or dangerous drugs case The excise inspector or sub inspector should invariably be present at the trial to advise and instruct the prosecutor, to act as complainant and tender evidence in every case in which he himself is not a witness

Much stress is laid by the Financial Commissioners on the importance of the prosecuting functions of the excise staff In the reports of excise cases referred to in section 4 20 a column is provided in which the Collector is to enter a note of the part played by them in the prosecution

In excise cases care should be taken to send prosecution witnesses along with the challan, so that they may be examined the same day when the challan is put in court In order to expedite the trial, advantage should be taken of the powers conferred by section 254 of the Criminal Procedure Code to move the court to frame a charge as soon as a case has been established on the first day of hearing in order that the prosecution witnesses may be re examined and discharged on the next morning

It is undesirable that excise sub inspectors should be frequently summoned to criminal courts to give evidence, as this deprives them of opportunities of carrying out their detective and preventive duties Magistrates should be asked as far as possible to fix cases in which any one excise sub-inspector is to appear on the same day

Offences against Excise and Opium Laws detected on railway lands situated in Indian States cognisable by British courts

4·7 Government of India notification No 515-I B, dated 17th March 1918, as well as Government of India notifications Nos 343-I and 345-I, dated 2nd July 1924, and the Government of India notification No 546 I, dated 10th September 1931 read with the Government of India notifications Nos 344 I and No 346-I, dated 2nd July 1924, and the Government of India notification No 547-I, dated 10th September 1931 extend the excise and opium laws to all railway lands in Indian States situated on the railway

PROSECUTIONS, REWARDS AND DISPOSAL OF THINGS CON FISCATED

lines specified in the schedules annexed to the said notifications Offences against excise and opium laws detected on these railway lines are therefore cognisable by British courts and should, with reference to the locality of their detection, be tried as set forth in the said notifications

4 8 In tendering evidence, inspectors should remember that the magistrate cannot take into account anything that is not on the record The High Court have ruled that the prosecution must prove every link of the chain of evidence inculpating the accused, while the accused is not bound to prove his defence, whether true or false Prosecuting officers should, however, remind the magistrate of the presumption enjoined by section 76 of the Excise Act (P. R. 121, 1904) Evidence

4 9 Accordingly, if the accused is an old offender, his previous convictions should be proved in court under section 221 (7) of the Criminal Procedure Code It should be remembered that the Dangerous Drugs Act provides for increased penalties on subsequent convictions If a particular offence is so rife in a particular locality or at a particular time as to call for specially deterrent sentences, evidence of this should be produced If the offence concerns the possession or handling of an excisable article, the exact weight, strength or measure of that article should be proved in evidence Where the offence alleged is possession of an excisable article or manufacturing apparatus, a map of the premises should always be put in, showing where the contraband was found, the entrances to the building or enclosure and the situation of neighbouring buildings The map should be on a large enough scale to show not only the room or shed in which the article seized was found, but the place in the room or shed where it was found. Previous convictions

4 10 Where the offence alleged is possession of an excisable article or a manufacturing apparatus, in addition to putting in the map required by the last paragraph, it should also be proved in evidence that the accused is owner or occupier or part owner or part occupier of the premises where the article or apparatus is found. Evidence

4 11 A common line of defence in such cases is to plead that an enemy or the police have put the contraband in the house or stable of the accused The enemy plea.

No doubt this is sometimes true, and it is the business of the investigating officer to distinguish between true and false cases An enemy will, for instance, put a pot of *lahan* in a cattle shed and promptly inform the police The police arrive, find the *lahan* and send the case for trial

Methods of defeating the enemy plea

4 12 If it can be shown that the building where the contraband was found was generally kept locked, and thus was inaccessible to outsiders, the defence plea must fail Very often, however, the courts are asked to convict solely because the pot of *lahan* was found by the police on arrival In spite of the presumption of guilt, which section 76 of the Act demands in such cases, magistrates and appeal courts will not convict on such evidence alone, and any excise officer who sends up a case on such evidence shows a distinct lack of detective ability

Detective ability

4 13 It is generally easy, for instance, to form an opinion whether the contraband has been where it was found for any length of time or not If a heavy pot of *lahan* has been standing on earth or in straw for some time, there will be distinct traces of that fact probably on the pot, and certainly on the earth or straw

True and false cases

4 14 There is no doubt that false cases are got up by a man's enemies against him In the great majority of cases the investigating officer, if he uses honest intelligence, can discover whether a case is true or false and can give real reasons for his opinion The points which turn the scale in a criminal court are often very small, and, if the case is genuine, the more information there is the more likely the case is to succeed Moreover, a careful and intelligent investigation on the spot which enables an officer to distinguish a false case from a true one enables him also to eliminate the false cases, instead of sending them all up to take their chance

Necessity for discrimination.

4 15 If all investigating and prosecuting officers will act on these instructions, they will foster a confidence among the magistracy in regard to excise cases, which at present is uncommon, and will obtain a larger percentage of convictions

Whipping

In pressing for punishment, the prosecuting agency should remember that juvenile offenders may be whipped for offences under section 9 of the Opium Act and section 61 (1), (*a*) and (*c*) and section 61 (2), (*a*), (*b*), and (*c*) of the Excise Act (Government of India notification No 21-C, dated 4th January 1915)

PROSECUTIONS, REWARDS AND DISPOSAL OF THINGS CONFISCATED

4 16 Under the orders of the Inspector General of Police the Phillaur Finger print Bureau maintains a record of the finger print slips of all persons sentenced to imprisonment under the Excise Opium or Dangerous Drugs Act Excise inspectors will satisfy themselves that search slips of all offenders found in possession of opium in excess of the legal limit, or of manufactured drugs, in any quantity, have been sent to, and received back from, the Phillaur bureau before courts pronounce sentence and further in the event of conviction that record slips are prepared through the same agency Finger print records

4 17 Photographs of notorious smugglers of dangerous drugs and spirit are published by the Excise Intelligence Bureau as appendice to the Excise Supplement to the *Police Gazette* for the guidance of excise and police officers The photographs are furnished by district officers Photographs

The following procedure should be observed for taking photographs and for the submission of copies thereof to the bureau —

1 As a general rule photographs should be prepared for such criminals as are in the habit of, or connected with, the smuggling of dangerous drugs, spirit and other excisable articles and whose photographs are likely to aid the police and excise officials in tracing them later if necessary

2 Photographs will be taken of the head and shoulders only, in full face and in profile and in quarter plate size The photographs of prisoners should invariably be taken in ordinary, and not in jail, clothes

3 The negatives, with one copy or proof of each photograph, should be forwarded to the Excise Intelligence Bureau

4 The negatives, when sent by post, should be carefully packed in soft paper and enclosed in a box If the box be of card board, the stamps will be affixed to a label tied to the box so that the post office seal may not break or injure the negatives A memorandum will invariably accompany the negative, giving a brief detail of

the subject of the photograph, and the name of the subject should be written on the back of the proof or copy of the photograph.

5. Excise inspectors will see that the outline is distinct and clear, and that the background is not out of focus as these details are essential for the production of a good halftone block.

6. Photographs should be taken and paid for out of contingencies under the orders of the Collector.

7. Descriptive-rolls of these smugglers will, at the same time, be prepared in form M. 31 and forwarded to the Excise Intelligence Bureau for record and publication in the Excise Supplement.

Chemical Analysis.

4·18 Samples of excisable articles in regard to which doubt arises, should be sent for analysis and opinion to the Chemical Examiner to Government Punjab, Lahore, whose report is admissible in evidence under section 510 of the Criminal Procedure Code. Samples should be sent by Collectors direct and not through the Civil Surgeon. All articles for analysis shall be packed and sealed in the presence of the excise inspector himself, who shall sign a certificate in the form M. 29., in triplicate, one copy being despatched with the articles, one with the covering letter and one retained as an office copy. The Chemical Examiner will return one of the copies sent to him and endorse upon it his report. If the inspector is on casual leave or on tour for several days, the certificate should be signed by the excise officer or failing him by the treasury officer.

Special care must be taken to see that each article in the package, particularly bottles, is wrapped up separately, and the following instructions shall be carefully observed :—

1. (*a*) All bottles should be properly corked.
   (*b*) All articles of a solid nature should be placed in suitable containers.

2. The above exhibits should then be properly sealed.

3. The sealed articles are then placed in wooden boxes using cotton wool or bhusa as packing material. Old office records and papers are quite unsuitable ; in addition to which any letters enclosed with the exhibits are apt to be lost or mislaid.

4 The wooden box should then be covered with cloth, and carefully sewn into a neat parcel This box is again sealed

Explanation —Unless this is desired by the court, samples of spirit, which are considerably stronger than 20 U P should not be sent to the Chemical Examiner, since it may safely be assumed, from the test made by the excise staff, that they are so much above the strength of licit spirit as to be illicit beyond any possibility of doubt Similarly, if a working still has been seized, there is no need to send samples of spirit seized to the Chemical Examiner, since there can be no reasonable doubt that this spirit is illicit whether it is above or below the strength of licit spirit In the case of *lahan*, the presumption raised by section 76 of the Punjab Excise Act is that the finding of the *lahan* is *primâ facie* a proof of an offence under the Excise Act and it is for the defence to prove that the substance is something other than *lahan* The presumption raised by section 76 of the Act is always a very important link in the chain of evidence against an accused person in an excise case, and if there is any danger of it being overlooked the attention of the court should always be invited to it

4 19 Every distillery inspector shall, twice a year, without giving previous notice take a sample of spirit, not less than a pint and send it to the Chemical Examiner, Punjab, for complete analysis Chemical Analysis

These analysis will show the exact amount of each of the various substances in the samples (such as pure alcohol, water, aldehydes and soda), and the certificates of such analysis will be kept in record in the Financial Commissioners office, copies being sent to each district at the same time

When liquor suspected to be illicit is seized, a sample must be sent to the Chemical Examiner for quantitative analysis, in the same way as that prescribed above for the samples from distilleries

In every case which comes up before a magistrate it will then be possible to tell precisely what differences there are between the samples seized and believed to be illicit and the samples obtained from licit sources The magistrates trying the case will then easily be able to appreciate the finding of the Chemical Examiner that a particular sample is licit or illicit, and to deal with that finding in such a way as to make his reasoning intelligible to the appellate court

The sealing, packing, etc , of samples should be done by responsible officials themselves, and should on no account be left to peons or other subordinates.

All samples whether of licit liquor, or of liquor believed to be illicit, should be sent by registered post

Reports of results

4 20 When a case has been decided, the result should immediately be reported by the excise inspector to the Collector All cases of importance under the Excise Opium or Dangerous Drugs Acts have to be reported at once to the Financial Commissioner, through the Commissioner Especial expedition is necessary when it is proposed to move he High Court to enhance a sentence or reverse an order of acquittal It is unreasonable to expect the High Court to order the re arrest of a man who has been at liberty two or three months To be effective, therefore, action in this behalf must be prompt Sessi[illegible] the High Court to inform the [illegible] of the result of appeals (P R [illegible]

Law examination

4 21 To enable excise inspectors and sub inspectors to acquit themselves creditably in court, an examination in law has been instituted and no sub inspector II grade will in future be confirmed until he has passed it As soon as a candidate has been accepted he will be eligible to sit in the departmental examination without waiting until he is appointed an excise sub inspector, II grade The examination is held half yearly at the same time as the tahsildar's examination The subjects prescribed for the examination are —

GROUP I

(1) Indian Penal Code, Act XLV of 1860 (Edition of 1st February 1922) as amended by Act 20 of 1923 , Acts 5, 18 of 1924, Acts 3, 8, 29 of 1925, Acts 10, 25 of 1927 and " Repealing and Amending Act XII of 1927 ' Chapters I to V, IX to XI, XIII, XIV, XXIII

(2) Code of Criminal Procedure, Act V of 1898, including schedules (as modified up to 1st September 1923) as amended by Acts 7, 18 of 1924, Acts 8, 37 of 1925, Acts 2, 10, 36 of 1926, Acts 10, 25 of 1927 and " Repealing and Amending Act XII of 1927 " and Act XXI of 1932 omitting chapters XVIII, XXIII, XXVI, XXVII and the whole of parts IV, VII and VIII

(3) Indian Evidence Act, 1872 (Edition of 1921) as modified by Act XXXI of 1920 in so far as it affects criminal trials,

Act X of 1927, "Repealing and Amending Act XII of 1927," except Chapters VI and VIII

(4) General Clauses Act, 1897 (Edition of 1910) as amended by Acts X, XVII of 1914, XXIV of 1917, XVIII of 1919 by the first schedule of Repealing and Amending Act, 1920, Act XI of 1923, and first schedule of Repealing and Amending Act 1928

GROUP II

(1) The Excise and Opium Acts with rules thereunder,

(2) The Punjab Local Option Act, 1923,

(3) The Punjab Opium smoking Act, 1923, and

(4) The Dangerous Drugs Act, 1930, and the rules there under

The text of the above Acts will be provided for use in the examination

A candidate will be held to have passed in either group if he has obtained 60 per cent of the maximum marks

(Financial Commissioner's notification No 999 E & S, dated 14th February 1934)

(b) Rewards

4 22 It is to be observed that neither the Excise, nor the Opium Act authorises a convicting magistrate to grant rewards out of fines recovered under these Acts Any rewards considered necessary therefore must be given by the Excise Department It is the ordinary duty of all excise officials to prevent and detect offences against the Excise and Opium Acts Devotion to duty, energy and skill are expected from officials In the matter of rewards, therefore, a clear distinction must be drawn between excise officials who are, and others who are not, under an obligation to give active assistance to the Excise Department At the same time it is recognised that exceptional service outside the ordinary course of duty or exhibiting qualities of a specially meritorious kind does entitle excise officials to special recognition This recognition ordinarily takes the form of a special entry in a character roll, a commendation certificate or special promotion Cash rewards may, however, be granted for conduct displaying extraordinary address, acuteness, industry, fidelity or courage In **Rewards to officials**

all recommendations for any form of recognition or reward the grounds of the recommendation should be set forth in sufficient detail to show that the services to be recognised were extraordinary.

This restriction does not apply to officers of Police and Revenue Departments who are eligible for rewards in exactly the same way as members of the general public. If a reward is proposed for any official of a status higher than that of a naib-tahsildar or sub-inspector of police or excise, the previous sanction of the Financial Commissioner must be obtained, and no reward to a Government servant exceeding in any case Rs. 1,000 may be granted, except after consultation with the Finance Department.

Rewards to non officials and certain officials

4 23 Under paragraph 20 6 serial No. 10 of the Book of Financial Powers, Deputy Commissioners are authorised to grant rewards up to a total of Rs 200 in one excise case. Similarly Commissioners can grant rewards up to Rs. 1,000 and the Financial Commissioner with no limit. If a reward proposed is for any Government servant of a status higher than a naib-tahsildar or a sub-inspector of police, the previous sanction of the Financial Commissioner must be obtained. No reward for a Government servant exceeding Rs. 1,000 may be granted except after consultation with the Finance Department.

It should be observed that in the Punjab Police Rules it is laid down that the minimum monetary reward ordinarily to be granted to inspectors is Rs 50 and to sergeants and sub-inspectors Rs. 25.

General

4·24 The power to sanction rewards is dependent in all cases on the existence of budget provision. But, when a reward has been sanctioned by the proper authority, sections 193 and 194 of the Civil Account Code become applicable, and it must in all cases be disbursed without delay.

General

4 25 Rewards should be given freely and liberally for useful information. In the case of informers rewards should be given secretly by the Collector or the district excise officer. The certificate of the collector that the reward has been paid by him is sufficient voucher for the expenditure, and the name or receipt of the payee is not required.

PROSECUTION, REWARDS AND DISPOSAL OF THINGS CON FISCATED

4 26 (1) As soon as rewards have been sanctioned by a proper authority (the Collector, the Commissioner or the Financial Commissioner, as the case may be), the excise inspector shall get an order for their payment duly passed and shall pass on the payment order to the district nazir, who shall then draw and enter the amounts due to each recipient as payments under the appropriate primary units of head 6—Excise in his Contingent Register Reward rules

(2) The district nazir shall at once remit reward money to all non officials except informers, by money order, the commission fee of which shall be deducted from the gross amount of each reward However if any such person ap pears at the head quarters of a district and wishes to obtain his reward personally the excise inspector shall inform the district nazir who shall disburse the amount in the presence of the district excise officer or in that of some gazetted officer when the excise officer is absent Rewards to in formers shall be paid as laid down in rule 4 27 *infra*

(3) Rewards to public servants shall be handed over or sent by money order to the head of the office concerned by the district nazir

(4) In all cases in which money is handed over to a head of the office and not to the payee, temporary receipts shall be taken to support the contingent accounts When the payees receipts are furnished to the nazir the temporary receipts should be destroyed by the excise officer

(5) The district nazir shall be responsible for the col lection and preservation of all payment certificates and payees receipts in support of his accounts in accordance with the instructions in the Civil Account Code

(6) The excise inspector shall keep a register of Excise rewards in form M 48 and the excise inspector will be per sonally responsible for its correctness

The excise officer shall check the reward registers main tained by the excise inspector and the district nazir at least once a quarter and certify to their correctness

(7) The district nazir shall re credit into the treasury all sums lying undisbursed on this account for longer than a month

4 27 (1) The statement given below shows the items which it has been decided to class as secret service expendi ture No addition can be made to this statement withou Regulation of secret service ex penditure

the concurrence of the Finance Department of the local Government

(2) For the appropriation placed at his disposal, the officer mentioned in column 2 of the statement will maintain a contingent register, in the form prescribed in the Civil Account Code, in which the date and amount of each contingent bill will be entered with a note of the progressive expenditure Within the budget allotment the officer may draw bills for such sums as may be necessary Such bills will not be supported by vouchers

(3) The general control of the grant will be vested in the officer mentioned in column 2 of the statement, who will be responsible that accounts are duly maintained and that payments have been properly made for the purpose for which the grant is given

(4) Every controlling officer will maintain in form M -49 a cash book containing a secret record of the expenditure and receipts (if any) connected with the grant This record should contain the amount and the date of each payment and such indication of its nature as the officer mentioned in column 1 of the statement may consider necessary in order to enable him to discharge the responsibility placed upon him by sub-rule (5) below The amounts drawn from the treasury on contingent bills will be entered in the cash book on the receipt side, the number and date of the bill being noted against the entry

(5) The officer mentioned in column 1 of the statement should conduct at least once in every financial year a sufficiently real administrative audit of the expenditure incurred by the officers mentioned in column 2 and furnish a certificate to the audit officer concerned in form No M -65-A not later than the 31st December following the year to which it relates

(6) The accounts of the secret service expenditure will not be subject to scrutiny by audit authorities

(7) With a view to furnish the Accountant-General a certificate in the form M -65 A above, the Financial Commissioner has decided that Commissioners should inspect and audit the accounts of secret service expenditure maintained by collectors and submit by the 1st of December each year

a certificate in the prescribed form separately for each district in their Division

STATEMENT SHOWING EXPENDITURE OF A SECRET NATURE CLASSED AS SECRET SERVICE EXPENDITURE FOR THE PURPOSES OF THE RULES ISSUED IN PUNJAB GOVERNMENT LETTER No 25407 DATED 9TH OCTOBER 1933

Officer who will certify the expenditure	Controlling Officer	Major head of account	Nature of Expenditure
Financial Commissioner	Senior Secretary to Financial Commissioners	6—Excise	Rewards for Excise Bureau
Ditto	Collectors	Ditto	District Excise Rewards

(*Punjab Government, Finance Department, letter No 25407-Finance, dated 9th October 1933, and Senior Secretary to Financial Commissioner's letter No 6380-S E & S, dated 15th December* 1933)

4 28 Commendation certificates in form M. 35 are granted by the Collector for assistance rendered to the Excise Department The value of these certificates depends on their being given with discrimination for special services and Collectors must feel their responsibility for not allowing them to be cheapened by indiscriminate issue The Financial Commissioner grants commendation certificates in form M 65 to excise officials and others who have rendered services of a definitely outstanding nature Commendation Certificates

4 29 In working up cases, excise inspectors sometimes have to pay to informers small sums of money which they should not be expected to disburse out of their own pockets In order to provide them with funds for this purpose, Collectors should arrange to place a permanent advance, not exceeding Rs 50, out of their own at the disposal of the excise inspectors, the amount being fixed with reference to the circumstances of each district The excise inspector will give to the district nazir a receipt for this permanent advance,—*vide* note under article 78 of the Civil Account Code He will also, under the orders of the Collector, make permanent advances out of his own to his sub-inspectors, if necessary, receiving similar receipts from them Advance payments

If the permanent advance at the disposal of the Collector is rendered inadequate in any district by the provision of a

ernment, Punjab, for examination and disposal. Cocaine that is not passed as fit for use by the Chemical Examiner, should be destroyed by him and the Deputy Commissioner concerned should at once be informed. Cocaine which is passed as fit for use by the Chemical Examiner should be made over by him in sealed phials once in every three months to the Medical Store Depôt, Lahore.

Other confiscated dangerous drugs.

4·35 All other dangerous drugs should, on confiscation, be destroyed in the presence of the district excise officer under the orders of the Collector.

CHAPTER 5

RETURNS, REGISTERS AND REPORTS

5 1 Monthly returns of their sales or other transactions are sent to the district excise inspector by— **Information supplied to the district excise office.**

(i) wholesale vendors of foreign liquor,

(ii) retail vendors of foreign liquor,

(iii) bottlers of foreign liquor,

(iv) vendors of medicated wines,

(v) wholesale vendors of country spirit,

(vi) retail vendors of country spirit,

(vii) licensees for the reduction of country spirit,

(viii) wholesale and retail vendors of rectified and denatured spirit,

(ix) wholesale vendors of hemp drugs,

(x) retail vendors of hemp drugs,

(xi) wholesale vendors of opium, and

(xii) retail vendors of opium

5 2 The distillery inspector sends a duplicate copy of every pass granted by him for the issue of liquor from a distillery The treasury officer sends intimation of all issues of excise opium, and the district excise inspector of the district of issue sends a duplicate of every pass covering the removal of spirit, opium or hemp drugs to any district Finally, in poppy growing districts the patwari sends his cultivation register, which is copied in the district excise office From the information thus obtained, and from the records of the annual sales of excise and opium licenses, the excise clerk prepares his registers **Information supplied to the district excise office**

5 3 The excise clerk keeps the following registers — **Clerk's registers.**

(i) Register of licenses granted on fixed or assessed fees for the wholesale and retail vend of liquor, hemp drugs and opium, and the fees paid thereon (form M 1)

(ii) Register of licenses granted on fees determined by auction or tender for the retail vend of liquor hemp drugs and opium (form M 2)

(iii) Register of monthly sales at each shop licensed to sell liquor, hemp drugs or opium (form M 3)

(iv) Register of annual sales by licensed vendors compared with the licensed fees paid (form M 4)

(*v*) Register of bottling of spirit done by each licensee (form M. 5).

(*vi*) Register of cases decided under the Excise, Opium and Dangerous Drugs Acts (form M. 6).

(*vii*) Register of opium (other than excise opium) and hemp drugs transported into the district (form M. 7).

(*viii*) Register of poppy cultivation, the duty levied thereon and the outturn (form M. 8).

(*ix*) Register showing receipts and sales of excise opium in the treasury and sub-treasuries (form M. 9).

Registers M. 1 and M. 2 are prepared when the licenses are sold in January. For the maintenance of Register M. 2, the clerk gets information from tahsildars and the treasury *siyahas* as to the payment of monthly imstalments of license fees, and the register serves as a running account of payments made and owing.

Material for Registers M. 3, M. 4, M. 5 and M. 7 comes from the licensed vendors, for Register M. 6 from the district excise inspector, for Register M. 9 from the treasury and for Register M. 8 from the patwari.

Use of registers.

5·4. Among the most useful, if properly used, is Register M. 3 of monthly sales at each shop licensed to sell liquor, hemp drugs or opium. It shews at once the fluctuations of sales at every shop from month to month. By glancing through the figures the inspector can see if the sales of any shop have varied to an extent which demands investigation. The figures also give him a fairly reliable basis for fixing the appropriate license fee for the following year.

Excise income accounts.

5·5. From the registers detailed above the excise clerk is able to keep a running account of demands and recoveries on account of excise revenue at headquarters. From each outlying tahsil he gets a tauzi, or statement of payments, prepared by the tahsil revenue accountant in form M. 20. This the clerk incorporates in his monthly district tauzi (form M. 23), which is submitted to the Financial Commissioner after comparison with the local treasury figures, and the incorporation of items such as the still-head duty, of which the treasury alone has information. In the Financial Commissioner's office these monthly statements are combined into a provincial account. The clerk also prepares a statement in form M. 24 showing the demand, collection and balance of excise income for the district.

5 6 The clerk also maintains a map of the district, showing the circles into which it has been divided for patrol and inspection purposes and all the excise shops The shops are shown in distinctive colours—red for liquor, blue for hemp drugs and yellow for opium With this map before him an inspecting officer can tell by reading the registers and the inspector s diaries how the excise staff are doing their duties *District excise map.*

In districts where illicit distillation is rife, special maps should be prepared showing country spirit shops and villages suspected of illicit distillation These maps will enable the Collector to decide whether more shops are required A red cross may be used to show a shop and a red circle round the name the suspicion of illicit distillation Where villages are numerous tahsil maps may be so maintained

5 7 The most important return submitted by districts is the annual report on excise and opium which is sent up from every district Collectors send their reports to Commissioners by the 7th of May, and send the office copies of the statistical tables direct to the Financial Commissioner as early as possible [1] Commissioners forward the district reports with their remarks to the Financial Commissioner by the 7th June A provincial report, limited to 18 pages, is written in the Financial Commissioner s office and sent to Government by the 7th August It is due with the Government of India on the 7th October The reports deal with the year ending the 31st of March *The annual report*

The form of the report has not been stereotyped Certain instructions have, however, been issued by the Government of India as to the subjects which must be dealt with, and these have been supplemented from time to time by the Financial Commissioner and the Local Government Subjects which should be discussed in every report are— *Excise Manual, Section 53 94*

(i) The working of the excise establishment

(ii) The incidence of license fees on sales of liquor and opium

(iii) The popularity of special or spiced spirit and the extent of its consumption in place of cheap foreign liquor

(iv) The increasing consumption of beer by the Indian public

[1] This should be done before the report is written.

(*v*) The number of cases of drunkenness which have been dealt with

(*vi*) The issue of permits for the possession of liquor in excess of the prescribed limit on the occasion of festivals, etc

(*vii*) The use of rum by troops in consequence of the orders that troops are to obtain rum from distilleries on payment of full duty

(*viii*) The use of rectified spirit by approved manufacturers duty free and on payment of the concessional rate of duty

(*ix*) The course of the trade in opium, and the extent to which Hill opium is being used

(*x*) A review of all cases of smuggling of opium, *charas*, and dangerous drugs as well as of illicit distillation, which may have been detected during the year

(*xi*) The price of *charas*, and the effect on imports . the contract area system

(*xii*) Relations with Indian States in excise matters

(*xiii*) A note as to the extent to which executive orders were used in dealing with breaches of conditions of excise licenses

(*xiv*) the manufacture and consumption of denatured spirit and industrial alcohol

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5 8 In order to be really valuable, a report should consist of accurate facts and figures, with concise and intelligent criticism of them, both facts and comments being contained within reasonable compass In proportion as its space is occupied by discussions, even though they may be useful or interesting in themselves, or by the record of the writer's views on points cognate with the subject-matter of the report, its utility will be diminished A narrative is required, as well as tabulated statistics, in order to exhibit adequately the facts of the year's administration, but there is a tendency, on the one hand, to introduce into the narrative much that might be compressed into brief statistical tables, and, on the other hand, to embody tabular statistical tables in the letter-press of a report because the writer is inclined to exhibit the facts in a form prepared mechanically by ministerial subordinates, rather than adopt the more laborious

and more useful process of digesting them into a concise and lucid narrative The multiplicity of tables by no means ensures brevity of narrative, and the object in view is so to distribute the information between narrative and statistics as to present the record of the year's work in the most interesting and comprehensible form (G of I resolution (H D) No 987 1013 dated 25th February 1901)

5 9 In order to attain this object, the following principles should be strictly followed — Form of the report

(*i*) The report should contain only the explanation of really important or suggestive variations in the statistics and the statement of really noteworthy facts in the history of the year s administration

(*ii*) No more paraphrasing and reproduction of the statistics should be allowed in the report

(*iii*) All attempts to offer explanations of variations in the figures which are not important or unusual should be excluded unless the fact alleged in explanation is in itself important enough to demand mention

(*iv*) The idea that it is necessary to say something should be discarded and it should be recognised that the briefer a report is, the better, if it says all that need be said to show an intelligent comprehension of the meaning of the facts and figures and of the salient features of the year's work

5 10 Forms of the statements to be appended to the report are forwarded to Collectors every year by the Financial Commissioner, who mentions at the same time any special points of excise policy or administration which he desires Collectors to discuss in their forthcoming reports The statements are altered periodically and as they are prescribed each year by the Financial Commissioner and blank forms sent to every district in time for use in the annual report, the forms have not been printed in the Excise Manual Annual statements

5 11 At the end of the financial year a provincial statement of excise receipts and charges is prepared from the monthly tauzis and forwarded to the Director of Commercial Intelligence at Calcutta in form M 23 Provincial statement.

5 12 In addition to the annual report, various returns are submitted to the Financial Commissioner, chiefly from district Excise offices, but also from miscellaneous sources District returns.

The returns submitted by the District Excise Offices are—

Monthly.

		Date of submission.
1.	*District Statement of Excise Income from spirits, opium, and hemp drugs (form M. 23).*	10th of the following month.
2.	*Statement of Demand, Collection, and balance of Excise Income (form M. 24).*	Ditto.
3.	*District Statement showing the Supply and Expenditure of Excise Opium in each month (form M. 12).*	Ditto.
4.	*District Statement of movements of all opium other than Excise Opium (form M. 11).*	Ditto.
5.	*Statement showing the outturn and issue of spirit from distilleries (form D 4—part 15).*	2nd of the following month.
6.	*District statement of charas stored in and issued from bonded warehouses (form H. 15)*	10th of the following month.
7.	Absentee statement of excise inspectors and sub-inspectors (form M. 39)	2nd of the following month.
8.	*Monthly account of transactions in the chemical works (form M. C 11).*	2nd of the following month.
	Quarterly.	
9.	*Statement of brewing operations (form B. 11).*	2nd of the following month.
10.	*Statement showing, in gallons, issues from the brewery (form B. 12, Part 8). (From Simla District only).*	15th of the following month.

(*Quarterly*—concld)

No.	Return	Date of submission
11.	*Statement showing the quantity of beer issued to troops in the Punjab and other provinces (form B 14).*	2nd of the following month.
12	*Statement showing the quantity of liquor imported in the Punjab during the quarter from other provinces (form M 55)*	15th of the following month
	Annual	
13	*Annual statement showing the supply and expenditure of excise opium (Form M 13)*	By the 7th of April.
14	*Auction statements showing arrangements made for sale of licenses for vend of liquor, opium, and hemp drugs (form M 14)*	To be submitted as soon as the auctions are complete
15	*Statement of licenses granted on fixed fees (form M 15)*	On the 15th April each year.
16	District indent for excise opium (form M 26)	In December.
17	Confidential reports on the inspectors and sub-inspectors (form M 41)	By the 7th of April.
18	Statement showing the inspection of licensed premises (form M 42)	To be submitted along with the excise report.
19.	Budget Estimate of Excise Revenue under head 6—Excise Opium (Form M 44)	As given in Chapter 6
20	Budget Estimate of Excise Revenue under head VI—Excise (form M 45)	As given in Chapter 6
21.	Budget Estimate of Expenditure under head 6—Excise (form M 46).	As given in Chapter 6

Annual—(concld.)

		Date of submission.
22.	Establishment Returns—inspectors and sub-inspectors (Not printed).	In April.
23.	*Indents for Excise Forms (English and Vernacular).*	In February.

Occasional.

24.	Statements of the results of re-sale of licenses (form M. 16).	As soon as the re-sale has taken place.
25.	*Descriptive rolls of offenders under the Excise, Opium or Dangerous Drugs Laws form M. 31).*	As soon as the offender is arrested.
26.	*Excise raid reports (form M. 32).*	As soon as the raid takes place.
27.	Statements of result of trial in cases under the Excise, Opium, and Dangerous Drugs Act (form M. 33).	As soon as the case has been decided in the Lower Court.
28.	Transfer Reports (form M. 40).	As soon as the transfer has taken place.

Of the statements noted above, those in italics are sent direct to the Financial Commissioner, the office copies being sent to Commissioner. The rest are sent to the Commissioner for transmission to the Financial Commissioner.

Returns sent to Commissioners.

5·13. District Excise Offices send to Commissioners the following statements :—

Annual Stock Statements (form M. 28).

Miscellaneous Returns.

5·14. From other sources the Financial Commissioner gets the following returns :—

(i) From Messrs. Carew & Co. at Shahjahanpur—

(a) Quarterly statement showing issue of spirit from the Rosa distillery to licensed vendors other than canteen licensees in the Punjab (form M. 51).

(b) Quarterly statement showing issues of spirit from the Rosa distillery to licensed vendors holding canteen licenses in the Punjab (form M 52)

(c) Quarterly statement showing issues from the Rosa distillery to troops in the Punjab (form M 53)

(d) Quarterly statement showing issue of spirit from the Rosa distillery to clubs, messes and private persons (form M 54)

(ii) From other Provincial Governments—

Quarterly statements showing the quantity of liquor exported from the Punjab to other provinces (form M 56)

(iii) From the Charas Officer at Leh—

Monthly statement of charas deposited in and removed from the Leh warehouse (form M 57)

(iv) From the Collector of Customs, Karachi—

Monthly statement of cocaine passed at the Karachi Customs House (form M 58)

(v) From the Resident in Kashmir—

Monthly statement of imports into the Punjab of spirits and fermented liquor manufactured in Kashmir (form M 59)

5 15 Books of reference, circular orders and files of correspondence should be permanently preserved Destruction of records.

Distillery registers 1 5 6, 13, 14 and 14 A, as well as brewery registers 4 and 12, should be permanently preserved in the distillery or brewery

The following should be preserved in the Excise Office for six years —

Patwaris register of poppy cultivation

Excise Clerk s register of poppy cultivation, the duty levied and outturn

The following should be preserved in the Excise Office for three years —

Excise leases and securities

Cases relating to the collection of excise revenue

Diaries of excise inspectors

Tauzi statements received from tahsils showing receipts on account of liquor, opium and hemp drugs, licenses and acreage duty on poppy cultivation

Budget estimates under the revenue heads of account.

All registers not hereinbefore provided for.

All *charas* registers maintained in bonded warehouses.

All export, import and transport passes relating to liquors

The following should be preserved in the Excise Office until the end of the year to which they relate —

Miscellaneous reports of an ephemeral nature regarding excise contractors

Miscellaneous reports of an ephemeral nature regarding poppy cultivation

Statement of sales received from excise contractors

Certificates received from wholesale opium contractors.

Papers regarding appointments of agents by excise contractors.

Applications for issue of excise opium from the treasury.

Applications for renewal of licenses by licensed druggists and licensed chemists

Applications for licenses to sell methylated spirits

Applications for permission to cultivate *bhang*

All other papers (not being registers) relating to excise, whether English or vernacular, should be preserved for one year, and then destroyed Excise papers should be kept in the excise office and not consigned to the record-room.

Destruction of papers should be done yearly on the lines indicated above under the orders of the excise inspector.

CHAPTER 6

BUDGETS

6·1 Budgets for receipts and expenditure of the Excise Department excepting those prepared at Headquarters are submitted annually by Collectors, through Commissioners, to the Financial Commissioner They are due on the following dates —

	With Commissioners	*With Financial Commissioner*	*With Finance Department*
6—Excise (Expenditure),	15th September	1st October	15th October
VI—Excise (Receipts)	15th September	1st October	1st November

The attached statements show in detail the budgets of the Department The Punjab Budget Manual contains detailed instructions for the preparation and submission of receipt and expenditure budget estimates schedules of new expenditure statements of excesses and surrenders, appropriations and re appropriations in the budget estimates and also regarding the responsibility for a scrutiny of the progress of revenue and expenditure

The Financial Commissioner will submit to the Finance Department by January 25th the most accurate forecast possible of the Excise Revenue for the succeeding financial year together with fresh revised figures for the current year in form B M 2

6 2 Blank forms in B M 1 are supplied not later than July 1st by the Finance Department and the Excise Clerk should immediately enter the actuals of the preceding year and the original estimate for the current year and submit them to the Inspector who will pass them on with his proposals through the Excise Officer to the Collector Punctuality in submission of budgets is of the greatest importance It is desirable that the expenditure budget, which is simple, should be disposed of first and sent on in August The receipts budgets must wait till figures for August are in

6 3 As Inspectors and Sub-Inspectors are borne on a provincial scale no estimate for their pay is required nor need a nominal roll be prepared The only establishment for which provision should be made is Excise peons and the clerks of the Excise Superintendents whose offices are budgetted for by the Deputy Commissioners of Lahore and Ludhiana District Excise Clerks are budgetted for with the rest of the Deputy Commissioner's establishment

6 4 The primary units under the head 6 C—Excise District Executive Establishment which require particular attention are—

(1) " Travelling allowance,"

(2) ' Other Allowances and Honoraria—Rewards to Government servants," and

(3) ' Supplies and Services—Rewards to private persons

Collectors should be careful to make adequate provision for rewards and explain their reasons for their demand

6 5 The Budget of the cost of excise opium is prepared by the Financial Commissioner on the indents for the current and the following year

6 6 The Budget of Receipts is of great importance and demands the particular attention not only of the Collector and his assistants but also of the Commissioner On it, in no small measure, depends the financial forecast of the Province It is advisable that Commissioners should wait for all District budgets to come in before making their suggestions They will then be better able to appreciate the situation in their Divisions as a whole

6 7 In dealing with license fees of all kinds in the revised budget it must be remembered that they include only 5/6th of the fees for the current year To this must be added $\frac{1}{6}$th of what is estimated as the fees for the next year In budgetting for the next year the Collector must make the best estimate possible, having regard to the general trend of consumption in the district, the difficulty, if any, of collecting fees, and any other consideration that occurs to him His

budget for the next year must be the whole of the fees he expects to get at the auctions as it is useless to attempt any forecast of the advances for the year after that.

6 8 Still head duty is for Collectors in Distillery Districts *of the greatest importance, and must be based on* gallonage on the assumption that still head duty will remain unaltered His basis should be the issues for the first 5 months of the year added to those of the last 7 months of the preceding year, and he should check the result by consultation with the Manager of the Distillery both for the revised and budget estimates

6 9 Sale proceeds of excise opium must be based on past actuals of issues from treasuries and recorded consumption checked by the indents for the current year **Sale proceeds of Excise opium.**

Issues from treasuries should be calculated as opening balance with vendors *plus* consumption less closing balance. The provincial total under this head is further checked in the Financial Commissioner's office with the indent for the *following* year, when *the final* forecast of excise revenue goes to the Finance Department in January.

CHAPTER 7.

STATIONERY, FORMS AND CONTINGENCIES.

7 1 Collectors should include in their annual stationery indent the stationery required by the Excise Department. Indents for typographic excise forms of all kinds required during the year should be prepared in accordance with the instructions given in the Punjab Printing and Stationery Manual The Superintendent of the Deputy Commissioner's office is responsible for seeing that these instructions are carried out Stationery.

7 2 All contingent expenditure is debitable to head "6—Excise," and should be kept within the sanctioned appropriation Money required to meet contingent charges payable from the contract grant will be drawn on contingent bills in accordance with the rules in the Civil Account Code and the instructions laid down in Punjab Government, Finance Department, letter No 22367-B, dated 11th October 1924. Detailed accounts of all expenses must be kept in the contingent register prescribed by article 94 of the Civil Account Code, Volume I, and all rules and orders of the Finance Department and of the Accountant-General must be duly observed. Contingencies

Rewards come under the primary unit "Allowances and Honoraria"

The District Nazir is responsible for the disbursement of excise contingencies and the maintenance of accurate accounts regarding them

7 3 District offices will be supplied with copies of the Excise Manual according to the following scale :— Supply of Excise Manual.

Deputy Commissioner	1
Excise Officer	1
Sub-Divisional Officer	1
Excise Superintendent	1
Excise Inspector	1
Excise Sub-Inspectors on sanctioned scale	1 each
Cantonment Magistrate	1
Excise Clerk	1
Superintendent, English Office	1
Distillery Manager	1
Library	4
Brewery Manager	1

In the event of a transfer of a Sub-Inspector involving a reduction of district strength, he should take his copy with him. Officers are responsible for keeping up to date their copy of the Excise Manual. In the month of March in each year Distillery and Brewery Inspectors should make certain that the manuals in charge of the Managers have been brought up to date by the inclusion of all correction slips issued.

The copies in the library are intended as a reserve for Excise officers above the sanctioned scale. They are also intended for the use of magistrates, other than the Excise Officer, who hear Excise cases. Correction slips, as issued by the Superintendent, Government Press, will be made over to the Excise Clerk, who is personally responsible for keeping all copies of the Manual up to date. He will personally collect and post all copies at headquarters, and will despatch the correction slips of Sub-Inspectors at tahsils. Once a year, in the month of May, he will call in and verify all copies of the Manual.

CHAPTER 8

DEPARTMENTAL APPARATUS

8 1 All instruments for testing liquor are supplied from the Financial Commissioner's office and no others may be used. *Testing instruments*

Every district inspector and sub inspector I and II grade is supplied with a thermometer, a Sikes hydrometer, variation tables and a testing glass. These are to be used for testing the strength of liquor. The standard of strength is known as London proof, which is legally defined as a mixture of alcohol and water such as shall at a temperature of 57° F weigh exactly 12/13ths of an equal measure of distilled water. The cask should first be well stirred with a stick. A sample of the liquor should be taken in the testing glass and the temperature ascertained by putting the thermometer into the glass. The hydrometer should then be put into the glass and read off. Reference to the variation tables will give the strength of the sample after a very simple calculation which is explained in the tables. A variation from the reputed strength of two degrees in either direction may be neglected. A variation of more than two degrees is presumptive evidence of adulteration. Such spirit should be impounded and the licensee prosecuted unless he can explain the discrepancy to the satisfaction of the excise officer.

8 2 In taking samples, the test glass should be filled to within an inch of the top. The hydrometer must float in the liquor, and must be read by holding the glass at the level of the eye and reading horizontally through the glass. Reading the hydrometer from above or below gives inaccurate results. *Use of instruments*

8 3 Single stem hydrometers are to be used for shop inspections and must not be employed for reducing the strength of spirit. Such reduction should be done after testing the strength of sprit by means of a five part hydrometer. All wholesale vendors who have got reducing licenses or who want to reduce spirit from a higher to a lower strength should provide themselves with five part hydrometers with N P L certificates and corrected Sikes Tables. *Instruments for the reduction of spirit*

8 4 The district excise officer must see that the district staff understand the use of the testing instruments and use them habitually. If the excise officer makes a sub in *Supervision.*

Indent for Excise Instruments

8·11 At the end of March in each year Collectors should send an indent of instruments, locks, gauging rods, measuring and test glasses, etc., required for distilleries, breweries and district work for the next year, direct to the Financial Commissioner.

The Excise Assistant and the Excise Superintendents when inspecting distilleries and district offices should check the stock book maintained in form M. 28, and see that all locks and keys have been regularly oiled and cleaned.

Apparatus

8·12 Suitable types of hydrometers, saccharometers, thermometers, test glasses, locks, measuring tapes and gauging rods are stocked in the Financial Commissioners' office and the requisitions of Deputy Commissioners are met from this stock. The requirements of the province in these articles are determined in the Financial Commissioners' office, and an annual indent for stores likely to be required from England is submitted to the High Commissioner in form M. 61 by 1st of August in each year.

Telegraphic Instructions about indents for stores

8·13 The Financial Commissioner is authorised to telegraph direct to the High Commissioner for India in England in case of urgent demand for stores, and a set of code words has been assigned to the Financial Commissioner for use in connection with indents In using the code words, the Government of India's instructions on the subject should be borne in mind. (*Government of India letter* (*C. & I. D.*) *No* 1005, *dated* 31*st January*, 1912, *and Government of India resolution* (*C. & I D.*) *No.* 6023-6055-64, *dated* 1*st August* 1906).

CHAPTER 9.

Liquor Licenses.

9·1 Section 26 of the Excise Act (Act I of 1914) requires that no liquor shall be sold, except under a license. The same section provides, however, that liquor lawfully procured by any person for his private use is exempt from this restriction. It has been held by the Legal Remembrancer that a *bonâ fide* club or mess is a juristical " person, " and, when such a club or mess keeps up a stock of liquor for the private use of the members, the question of taking out a license does not arise. The stock of liquor belongs to the members jointly. The supply of liquor on payment, provided it is sold to members only, does not amount to a true sale, but is a private arrangement between them. When licenses are required.

9·2 In distinction, however, from *bona fide* clubs, there are proprietary clubs which may be mere concerns run for a profit to be enjoyed by the proprietors or shareholders ; and, in addition, there are in the province many co-operative institutions which supply liquor to different communities. In the case of these institutions, when liquor is kept and supplied at a profit to be enjoyed by the proprietor, company or shareholders, a license to cover vend is obviously required by law. Clubs.

9·3 As there is some little difficulty in defining accurately what is a *bonâ fide* club and what is not, an opinion on the subject furnished by the Legal Remembrancer is reproduced below as a precise guide. Definition of a club.

9·4 The Legal Remembrancer's view is as follows. Stated generally, the principle is this : that licenses are necessary in the case of all institutions, however constituted, in which— Legal Remembrancer's opinion.

(1) liquors are supplied to—

(*a*) non-members or non-subscribers, on payment ; and

(*b*) members or subscribers, with a view to making a profit to be divided amongst the members or subscribers ;

(2) the institution is worked for profit by a person or persons other than the general body of members or subscribers.

The Legal Remembrancer amplifies the principle thus :—

I.—Licenses for the vend of spirits are obligatory in the case of—

(a) proprietary clubs or institutions (that is, clubs or institutions which are the property of any person, or body of persons, other than the subscribers to, or the members of, such clubs or institutions), whether incorporated under the Indian Companies Act, 1882 or registered under the Literary, Scientific and Charitable Societies Act, 1860, or not, if the proprietor or proprietary body carries on the business of such club or institution with a view to making a profit therefrom, or sells spirit at a profit to the subscribers or members or other persons frequenting or using such club or institution or obtaining spirits therefrom ,

(b) co-operative societies or associations, whether incorporated or registered (as aforesaid) or not, the profits (if any) derived from the business carried on by which are divisible among the shareholders or members thereof, or subscribers thereto, whether by way of dividends, or of increased benefits or otherwise

II.—Licenses for the vend of spirits are not required in the case of persons associated together in a mess, club or similar institution managed by the subscribers thereto or members thereof, whether incorporated, or registered (as aforesaid) or not, provided that—

(a) the purchases of spirit made are for the sole benefit of the members or subscribers ,

(b) spirit is not sold by, *or on behalf of, the members* or subscribers to persons other than such members or subscribers ,

(c) spirit is not sold for the purpose of making a profit in which the members or subscribers are to participate in the form of dividends or other *pecuniary gain*

Explanation I.—In the case of a mess or club, the expression " member " includes an honorary or temporary member.

Explanation II—In these rules the expression "profits" does not include a percentage charge to members or subscribers over and above the actual cost of procuring the spirit supplied to them for the purpose of forming a reserve fund to secure the members or subscribers from loss, or for expenditure on the comfort and convenience of the entire body of members or subscribers associated together, taken as a whole

9 5 The question of establishing a limit of distance between Punjab districts and neighbouring Indian States, within which no shop for the sale of spirit, opium or drugs should ordinarily be licensed, came under the consideration of the Punjab Government in 1893 when a circular (Excise Commissioner's circular No 4, dated 17th March 1893) was issued on the subject Certain principles were enunciated in the case of the common boundary between the Punjab and Patiala State, and under the orders of the Financial Commissioner these principles were to be considered as of general application and were to be acted on when any question with regard to the site of a shop adjacent to the common boundary arose The principles were as follows:— **The three mile limit**

"No shop for the sale of intoxicating liquors, opium or drugs shall ordinarily be located within three miles of the common boundary on either side, unless—

(i) it is required to meet the demands of a town or considerable trade centre, or

(ii) in the case of isolated villages belonging to either party, in which there is a considerable demand for intoxicants and which are at so great a distance from the nearest licensed shop of that party that customers could not conveniently obtain their supplies from it

Further that no new shop shall be opened at any place within the three-mile limit on either side (except at the headquarters of a district or in a cantonment) without notice being given to the other party and a consideration of any objections which the other party may urge"

Government still attaches great importance to the observance of these principles It should be noted, how-

ever, that in such observance there must be a certain amount of "give and take" A further circular was issued under the orders of the Lieutenant-Governor and the Financial Commissioner in 1897 District Officers were instructed to be careful not to insist on the general rule regarding the three-mile limit against Indian States to an extent beyond that to which they were prepared to act up to it themselves It should be presumed that a shop within three miles of the common boundary is objectionable, and the party under whose authority it has been established should be prepared to make out a case for its continuance

These principles have recently been under discussion at meetings of the Excise Board and at the Hill States Excise Conference It has been found that particularly in hill areas rigid insistence on the three mile limit is impracticable but the representatives of the States have generally agreed that it would not be proper for a State to establish a shop within three miles of the Punjab boundary without first warning the Punjab authorities and giving them an opportunity of stating their objections The same degree of courtesy should be shown in similar circumstances by the Punjab authorities

Black list

9 6 In order 8 of the Punjab Excisable Articles License and Sale Orders are shown certain persons to whom licenses may not be granted This prohibition applies equally to licenses issued under the Opium Act A black list of such persons is maintained and forwarded by Collectors from time to time through the Commissioner to the Financial Commissioner for information of other Collectors No names may be removed from the list without the permission of the Financial Commissioner The Collector is authorised to enter the names of such persons in the black list, provided that he sends immediate intimation of such entries through the Commissioner to the Financial Commissioner. The reasons for the action taken should be briefly stated The removal of names of persons entered in the provincial black list will be effected twice annually—once before the annual auctions of excise licenses and once on the 1st of July Recommendations of district officers for removal of names should reach the Financial Commissioner not later than the 10th of December and the 10th of June

Character of licensees.

9 7 It is important to see that licenses are given to men of good character only. In the case of licenses given

on fixed or assessed fees or free of charge or by tender, the Collector should make enquiries beforehand Where, however licenses are sold by auction the Collector must have recourse to the black list

9 8 The Collector should see that as far as possible — Premises to be licensed.

(1) retail foreign liquor shops and retail country spirit shops are at a distance from one another and

(2) the premises whether in a town or a village are near police stations or posts in charge of village watchmen

9 9 Licensed premises should ordinarily be single storeyed buildings If the Collector licenses a building with more than one storey he should license the ground floor only Where licenses are issued for the consumption of liquor on the premises it is undesirable that such premises should include separate rooms which can be used as private bars The case of each shop should be considered by the Collector, and the proprietor be required to do away with private rooms by throwing them into the main shop or by closing up the entrances as may in each case be suitable If in any circumstances the Collector thinks that a good case can be made out for the retention of a private bar he should report the matter through the Commissioner for orders Premises to be licensed

9 10 Foreign and country liquors are distinguished in the Punjab Excise Liquor Definitions (Excise Manual Volume II Chapter I) It will be seen that the distinction there made is purely one of duty Foreign liquor includes (*a*) duty paid imported liquor which may be either liquor of superior quality, such as the well known brands of Scotch and Irish whiskey or cheap imitations often made of potato spirit and (*b*) Indian made foreign liquor This again may be subdivided Some genuine malt whiskey is distilled in the Punjab but generally Indian made foreign liquor is either red rum *i e* cane spirit coloured with caramel or the so called whiskey brands and gin distilled in India from a cane base with the addition of essences It will be observed from the liquor license rule that in the case of foreign liquor the important distinction is not between wholesale and retail trade but between sales to the trade and sales to the public When licenses in forms L 1 and L 2 are held by the same person or firm confusion Foreign Liquor wholesale and retail

may sometime arise over the assessement of fees Sales to clubs and messes should be treated in this respect as sales to the public, while sales made to regimental canteens should be regarded as sales to the trade The reason why under rule 14 of the Liquor License Rules licenses for the sale of foreign liquor and country liquor should never be given to the same person is that this would involve a danger that the licensee may sell the cheap country spirit disguised as the more expensive foreign spirit and thus defraud both the public and the revenue

Hotel and restaurant licenses

9 11 It should be observed that the holder of a bar license is bound by all the conditions of the license of the hotel or restaurant to which the bar is attached It follows that liquor may only be sold to persons taking meals in the hotel or restaurant or residents in the hotel to which the bar is attached The Excise staff should exercise particular vigilance in the case of hotel licenses in which liquor may be sold to residents throughout the 24 hours to prevent sales to unauthorised persons

Canteens.

9 12 Canteens fall into two classes —

(a) Canteens run regimentally on the club system

(b) Canteens run by contractors selected by the regimental authorities

All canteens in class (b) must take out licenses under the ordinary rules applicable to the grant of licenses for retail vend of foreign liquor Canteens falling under class (a) need not take out any license provided that the expenses of purchasing liquor are met from a common fund

Rectified spirit

9 13 Rectified spirit is defined as spirit of a strength of 43° or more over proof The term includes absolute alcohol On special application made to him the Financial Commissioner will make arrangements to remit or refund the excise duty on locally manufactured rectified spirit used for industrial and scientific purposes as follows —

(1) For analytical work

(2) For pharmaceutical manufacture of tannic acid

(3) For the manufacture of medical solid extracts

(4) For the manufacture of fulminates by the Army Ordnance Department

(*Government of India letter No C765 G dated 13th June 1917 as amended by their letter No 189 F O 2, dated 11th October 1926*)

This concession is subject to the following conditions —

(1) That thoroughly adequate safeguards are imposed to prevent misuse and if any particular concession of this nature involves extra expenditure in the way of excise establishment or otherwise it should be borne by the parties benefiting under the concession

(2) That the concession will only be allowed in individual cases which will be considered on their merits and will not be allowed in any cases in which the use of any kind of denatured spirit is not deleterious

Consultation of local bodies regarding excise arrangements

9 14 Orders 9 16 of the Punjab Exciseable Articles License and Sale Orders have been framed with the object of giving effect to the statutory obligation imposed by section 35 (2) of the Punjab Excise Act *i e* the obligation to ascertain local public opinion before granting a license for a new retail shop for consumption on the premises These rules enjoin that if the new shop is proposed to be located in a rural area the proposal will be laid in writing before the District Board otherwise it will be laid before the committee of the municipality notified area or small town

But while it is advisable to limit the scope of the rules having the force of law to the subject matter of the statutory provisions under which the rules are framed, *i e*, in the present case to the ascertainment of local public opinion before opening a shop which is (*a*) for the retail consumption of liquor on the premises, and (*b*) established on premises not previously licensed it is no less desirable as a matter of executive policy rather than of statutory obligation, to give to boards and committees an opportunity of expressing their views in regard to other questions of excise administration especially
to be brought in
31st August in ea
bodies concerned, *i e* in urban areas the committee of the municipality, *notified area or small town and in rural areas* the District Board any changes which he proposes to make in the excise administration of the district during the year beginning with the 1st April following under the following

heads to which the rules given in sections 4 9 to 4·16 of the Excise Manual, Volume II do not apply —

(1) Hours of sale

(2) Grant of new licenses other than licenses for the consumption of liquor on the premises

(3) Grant of special licenses for fairs

(4) Situation of shops

(5) Proposed reduction of licenses

(6) Regulation of amenities offered and method of conducting shops

(7) Method of maintaining order and decency in shops

(8) Condition of licenses in general including restriction of sale on the premises

In making such references the Collector should intimate that he will be prepared to consider, not only representation in regard to the proposed changes but also any representation connected with matters falling under the foregoing heads which the board or committee concerned may desire to put forward, even though no change in respect of such matters has been notified as in contemplation

The Collector should consider any representation on the above points which reach him from the local bodies before 1st October, whether they deal with his proposal or embody proposals initiated by the local bodies

Not later than the 15th October each year, Collectors should submit to Commissioners their proposals dealing with all such representations received from the local bodies in which they will state to what extent they agree with such representations All such proposals should be despatched by Commissioners so as to reach the Financial Commissioners' office not later than 31st October in each year. The Financial Commissioner will then consult the Ministry of Agriculture before according sanction

Closure of shops on the occasion of fairs and polling days

9 15 It is sometimes desirable to close the ordinary liquor shops in the neighbourhood during the time when a fair of any importance is being held or polling is being held for election to the Central or Provincial Legislature or to a local body. If there is, in the Collector's opinion, a genuine local movement in favour of such closure he should refer the matter to the local bodies concerned in the manner indicated

in the foregoing paragraph. If, after he has consulted the local bodies concerned, he is still in favour of the proposed closure, the case should be reported to the Financial Commissioner in time for orders to be communicated before the date fixed for the auctions When such sanction has once been given, it need not be obtained in the subsequent years unless the Financial Commissioner so directs

9·16 The deposit of Rs 25 made under rule 38 clause 8 of the Punjab Liquor License Rules by persons desiring to bid at excise auctions should be credited into the treasury as a revenue deposit under Article 195 (*b*) (*i*) of the Civil Account Code, Volume I. Advance deposits at auctions

9 17 It is laid down in the Punjab Liquor License Rule 39 (29) (*b*) (*iii*) that 'Except as otherwise permitted by the Financial Commissioner every bottle of imported foreign spirit, purporting in the opinion of the Collector to be a reputed quart, reputed pint, or a reputed half pint, respectively, and in the possession of or sold by the licensee, shall, if it contains less than 26 ozs. of spirit in the case of a quart, or less than 13 ozs of spirit in the case of a pint or less than $6\frac{1}{2}$ ozs. of spirit in the case of a half pint, bear a label showing in conspicuous letters and figures the minimum guaranteed quantity of its contents" As the trade custom in Europe recognises the issue of French brandy in 25 ozs bottles and of London gin in 24 ozs. bottles, certain well-known brands have been exempted by the Financial Commissioner from the operation of this rule, provided the landed cost at Karachi is not less than Rs. 60 in the case of French brandy and Rs 55 in the case of London gin per dozen quarts, as such brands do not enter into competition with country spirit or Indian made foreign spirit These instructions will apply *mutatis mutandis* in the case of pints and half pints Foreign liquors bottled

The Financial Commissioner has been pleased to exempt the following brands from the operation of this rule .—

(1) Exshaw No 1 Brandy.

(2) Exshaw No. 2 Brandy.

(3) Exshaw's V. S. O very special old Brandy.

(4) Courvoisier's V. S. O. P. 30 years old Brandy.

(5) Courvoisier's 1875 Brandy.

(6) Courvoisier's Napoleon 80 years old Brandy.

(7) Courvoisier's 1884 Brandy.

(8) Courvoisier's 4 medals Brandy.

(9) A de Luze's Fine Champagne old Brandy.
(10) Saccone's Methusalem (very old) Brandy.
(11) Grande Champagne 50 years old (A de Luze) Brandy.
(12) Armagne Tres Vieux Brandy.
(13) Justerini and Brooks, 60 years old Brandy.
(14) Hennessy's Three Stars Brandy.
(15) Cognac Three Stars.
(16) Gordon's Gin.
(17) Burnett's Gin.
(18) Nicholson's Gin
(19) Phipson's (Club) Gin.
(20) Martell's Three Stars Brandy.
(21) Martell's Special Trade Mark Brandy, Quart bottles
(22) Martell's Three Stars Brandy, Flasks.
(23) Hennessy's V. O. Brandy.
(24) Hennessy's X. O. Brandy.
(25) Hennessy's Extra.
(26) Rare Old Cognac.
(27) Boord's Gin, Old Tom.
(28) Boord's Gin, Dry.
(29) The Financial Commissioner has also been pleased to exempt all liqueurs other than Brandy, Whisky, Rum and Gin from the operation of this rule.
(30) Beehive Brandy (Adet Seward et Cie).
(31) Beefeater Gin (James Burroughs).
(32) Messrs. Seager, Evans, and Company's Old Tom Gin.
(33) Messrs. Seager, Evans and Company's Dry Gin.
(34) Pinet Castillon Superior Old Three Stars Brandy.
(35) Pinet Castillon 20 years old Liqueur Brandy.
(36) Alfred Morton's 20 years old Brandy.
(37) Holloway's Gin.
(38) Bol's Silver Top Gin.

CHAPTER 11.

DISTILLERIES.

11 1 Liquor is distilled in the Punjab entirely on the private distillery system There are no Government distilleries or bonded warehouses for spirit, and there are no authorised out stills The liquor supply of the province is left to private enterprise, closely controlled however, by the Excise Department Distillery system

11 2 There are in the Punjab four licensed distilleries situated at Rawalpindi, Amritsar, Sujanpur and Karnal They are owned by the following firms — Location of Distilleries

(a) *Rawalpindi Distillery*—The Murree Brewery Co, Rawalpindi

(b) *Amritsar Distillery*—The Amritsar Distillery Co

(c) *Sujanpur Distillery*—The Punjab Sugar Works and Patent Carbonic Acid Gas Co Ltd, Sujanpur (Punjab)

(d) *Karnal Distillery*—Lala Kishori Lal's sons

There is a distillery situated at Solon in the Baghat State territory which is owned by Messrs Dyer Meakin & Co

11 3 The spirit produced in the distilleries is made from the following distilling bases, namely, gur, liquid molasses, barley malt and solidified Java molasse With the exception of the last named, the bases used are indigenous The Java base is imported from the Java sugar factories in fibre baskets, holding on an average, two maunds each Gur and molasses (liquid and solidified) being products of the sugarcane the spirit produced therefrom is according to European nomenclature known as rum (see Technical Excise Manual, section 9) In its plain state i e, uncoloured and unflavoured it is the spirit known in excise parlance a plain country spirit and excised as such This is the spirit *par excellence* of the province universal in the villages and general in the towns To suit special Indian tastes, indigenous spice and flavouring matters such as aniseed, cardamom, etc, are added to plain country spirit The mixture is then redistilled and the spirit thereafter recovered from the still is known as spiced spirit, which by definition is ' spirit re-distilled after the addition of flavours and spices to plain spirit ' Some distilleries also advertise a ' special spiced spirit ' which is either ordinary spiced spirit matured or Country spirit plain and spiced

spiced spirit made with more costly ingredients or according to some special recipe This is only issued from distilleries in bottles and not in bulk Colouring of spiced or special spiced spirit is permitted, provided the colour does not imitate that of a foreign brand Plain country spirit and plain or coloured spiced or special spiced spirit is excised at Rs 6 4-0 per London proof gallon

Indian made foreign spirit

11·4 The following descriptions of liquor are classed as Indian-made foreign spirit and are excised at Rs 17-8-0 per London proof gallon :—

(1) Plain country spirit coloured in imitation of Jamaica rum

(2) Plain country spirit sophisticated by the addition of essences of whisky, brandy or gin

(3) Whisky manufactured from malted barley

Rectified spirit

11 5 Plain country spirit of not less than 43° over proof is known as rectified spirit This spirit is used by chemists and in various arts and manufactures and by approved manufacturers licensed as such It is excised at the rate of Rs 24-6 0 per London proof gallon

Denatured or methylated spirit

11·6 Plain country spirit of not less than 50° over proof to which, under special regulations, mineral pyridine bases and caoutchoucine have been added to render the spirit unpotable, is known as denatured, or more commonly as methylated spirit The process of denaturation is fully described in the Technical Excise Manual, Chapter 12 Denatured spirit of local manufacture is exempt from the payment of excise duty on issue from the Punjab distilleries

Price of spirit

11 7 Under section 21 of the Punjab Excise Act, the Financial Commissioner fixes, from time to time by notification, maximum prices for bulk plain country spirit and bulk spiced spirit at the various distilleries, the price being calculated with reference to the cost of the distilling base, overhead charges and transport The same section gives him power to fix the price of bottled spirit a power which has not yet been exercised

Control of distilleries

11 8 The duties of the Collector, the Excise Assistant to the Financial Commissioners, the Excise Superintendent and the inspector, prescribed in reference to breweries (see *sections* 12 3—12 6), apply equally to distilleries, except that the Excise Superintendent is required to inspect each distillery of the province not less than once a month, as against a quarterly visit in the case of the breweries

DISTILLERIES

11 9 In respect of distilleries at present licensed the amount of the security deposit required by section 9 4 of Excise Manual Volume II has been fixed as follows — *Security deposits*

	Rs
Amritsar	2 000
Karnal	2 000
Rawalpindi	2,000
Sujanpur	5 000

These security deposits have been made by the distilleries concerned

11 10 In respect of distilleries at present licensed a security bond under section 9 6 of Excise Manual, Volume II has been executed by the Karnal and Sujanpur Distilleries In the case of Rawalpindi distillery the Murree Brewery Co has deposited Government promissory notes of the face value of Rs 2½ lakhs instead of executing a bond The Amritsar Distillery has been required to deposit Government promissory notes of the face value of Rs one lakh instead of executing a bond if the Manager desires to be allowed to pay duty monthly in arrear If however issues of spirit continue to be made against an advance under section 9 120 of Excise Manual Volume II the deposit to be made by the Amritsar Distillery Co may be reduced to Rs 75 000 *Bond to be executed*

11 11 In respect of distilleries at present licensed the establishment sanctioned is as under — *Sanctioned distillery establishment.*

	Inspectors	*Sub inspector*	*Peons*
Amritsar	1	3	5
Karnal	1	1	5
Rawalpindi	1	3	5
Solon	1	1	5
Sujanpur	1	1	5

11·12 *In the case of distilleries at present licensed* no payment is required under section 9 16 Excise Manual, Volume II *Distillery licensee to contribute to cost of excise establishment if necessary*

11·13 The locks used for the several parts of the distillery etc must be changed by the inspector from time to time at irregular intervals or when ordered by the Excise Assistant to the Financial Commissioner, the Excise Superintendent, the Collector or the Financial Commissioner *Locks to be changed.*

Locks must not be forced or picked.

11·14 Should it happen at any time that a lock cannot be opened in the usual manner, it is not to be picked or forced, but must be removed by filing through the hasp, or, if the licensee has no objection, through the fastening All defective locks should be sent for repairs with their keys, to Messrs Dass & Co, Ltd., Lock and Safe Experts, 61, Belgachia Road, P O Belgachia (Calcutta) On no account are they to be given out locally for repair (see section 8 10)

Supply of lock ticket books.

11 15 Inspectors will be supplied with books of lock tickets, form D 17 (Volume IV, Chapter 6, page 26) for use with the revenue locks Tickets must be used in the consecutive order of their numbers

Method o affixing revenue locks

11 16 Whenever an excise lock is to be affixed to any pipe, cock, door, etc, the inspector will first take a ticket out of the book and enter on it and its counterfoil, with his initials, the date, hour and minute of affixing the lock, after the words "Put on,' with a description of the pipe, cock, etc, on which he is about to affix it The hours will be numbered 1 to 24 and counted from midnight He will then place the ticket in the space provided for the purpose under the part of the flap which is hinged on to the front of the lock, taking care that the ticket is pierced by the spikes which stand up in the space in question The flap should then be firmly closed on to the top of the ticket and the lock locked

Abbreviations to be used on lock tickets

11·17 The entries on tickets and their counterfoils should be abbreviated thus—

Man door, No 1 Still	=M D 1 Sl
Discharge Cock, No 2 Still	=D C 2 Sl
Man door, No 1 Spirit Receiver	=M D 1 S R
Charging Cock, No 2 Spirit Receiver	=C C 2 S R
Man door, No 5, Spirit Vat	=M D 5 S V

and so on

Method of removing revenue locks

11 18 When a revenue lock has to be removed, the inspector should first move the key hole cover to one side so as to expose the lock ticket, which will be visible through the upper hole in the flap, and which he must examine carefully to see if it has been tampered with in any way If it should have the appearance of being tampered with, he should at once send for the excise officer, the Excise Assistant to the Financial Commissioners or Excise Superintendent, if any one of these officer is at hand, or for an officer of police, a

superior officer of some other department or other trustworthy person, and should cause such officer or person to make a careful note of the exact state of the ticket, after which the lock may be opened In every case when a lock has been opened, the inspector will at once remove the ticket, enter on it the date, hour and minute of removal, with his initials, in the space after the words "Taken off," carefully smooth it out, and gum it on the blank space left for the purpose at the edge of its counterfoil A full report must be made to the Collector of every case in which a ticket has been found to have been tampered with, a careful examination having previously been made as to whether any spirit has been removed or other infraction of the rules committed

11 19 In the form of diary register D 9 (Volume IV, Chapter 6 page 12) prescribed for use by inspectors, columns have been provided for the entry of the numbers of the tickets put on and taken off in connexion with all operations These columns must be filled up at the time when the various transactions take place *Lock tickets used to be entered in diary*

11 20 It has come to notice on several occasions that locking and unlocking of locks is entrusted to the peons attached to distilleries This is irregular and the practice will be treated as a most serious offence *Locking and unlocking by peons an offence*

11 21 All ticket books and the keys of all locks, whether in use or not, must invariably be kept in the personal custody of the inspector when not actually in use, they must be locked in the safe provided for the purpose This safe must be secured with one of the locks so that the inspector may have one key only to carry about with him Tickets will be used with this lock as all others, according to the above directions *the inspector will be held personally responsible* for the safe custody of the key and for its proper use *Lock ticket books and keys to remain in custody of inspector*

11 22 The use of a lock without a ticket, or the failure to make proper entries in a ticket and its counterfoil, or fully to account for the use of a ticket will be treated as very serious offences It will be the duty of the Excise Assistant to the Financial Commissioners, the Excise Superintendent and other inspecting officers to see that these orders are strictly carried out, and that all pipes cocks, etc are kept free from leaks and are so made and secured as to render the abstraction of spirit impossible without immediate detection *Neglect of these orders.*

11 23 A record of locks and lock ticket books will be maintained by the inspector in register D. 4 (Volume IV, Chapter 6, page 5) *Record of locks, etc., maintained.*

Gauging

11·24 The inspector must gauge distillery vessels and compile tables therefor in accordance with the rules contained in the Technical Excise Manual, Chapter IX, recording the tables in registers D 5 and 6 (Volume IV, Chapter 6, page 10).

Method of calculating specific gravity of molasses used for setting up wash

11 25 Where liquid molasses is the base used for setting up wash, the specific gravity of the molasses may be ascertained by the following method :—

One measure of molasses and four similar measures of water should be mixed together After admixture has been thoroughly effected, the specific gravity of the mixture should be ascertained by the saccharometer The specific gravity so ascertained multiplied by five will be the specific gravity of the molasses

Method of calculating true specific gravity of bub or mixture of wash and bub

11 26 Where permission to use a continuous bub has been granted under section 9 73 (*b*) of Excise Manual, Volume II, inspectors will be guided by the following examples in calculating the true specific gravity of the bub or a mixture of wash and bub —

(1) *Bub*—Suppose 500 gallons of bub of 100° specific gravity are prepared originally After it has attenuated to 80°, *i e*, by 20°, 400 gallons are transferred to the main wash and are replaced by the same quantity of saccharine solution. The specific gravity is then taken by the saccharometer and found to be, say, 90° The calculated or true specific gravity will be found as follows —

Original bub remaining before admixture { 100 gallons; 20° attenuation

400 gallons of saccharine solution added —

Total mixture . .	= 500 gallons
Apparent gravity of mixture	= 90°
Then $\frac{20 \times 100}{500} + 90°$	= 94°

. =true specific gravity of mixture by calculation

(2) *Mixture of wash and bub*—When bub is added after account of wash has been taken, the calculation is made agreeable to the following example —

Quantity of wash	= 2 500 *gallons*
Specific gravity	= 60°
Quantity of bub added	= 200 gallons
Original or calculated specific gravity of bub	= 52°

Then—

$$\frac{2\,500 \times 60 + 200 \times 52}{2{,}700} = \frac{160{,}400}{2\,700} = 59\ 4°$$

=true specific gravity of wash by calculation after addition of bub

(3) *Mixture of bub and wash*—When bub has been added to the main wash before the account of the latter has been taken, the following procedure will be observed :—

Quantity of bub added	= 400 gallons
Original or calculated specific gravity of bub	94°
Degrees of attenuation of bub	= 20°

After admixture—

Total quantity of wash and bub combined	= 3 000 gallons
Apparent gravity of mixture	= 65°

$$\text{Then } \frac{400 \times 20}{3\,000} + 65° = 67\ 6°$$

=true specific gravity of wash by calculation after addition of bub

11 27 The following procedure should be observed by inspectors in testing samples of spirit and wash — Testing procedure

(1) In the case of spirit when the mercury column in the thermometer falls between the sub divisions on the stem, the upper should be adopted as the basis of account, in reading the hydrometer when the surface of the spirit cuts between two sub divisions on the stem, the lower should be taken For example—

Thermometer reads between 80° and 81°

Hydrometer reads between 80 2° and 80 4°

Then the correct reading is 81° temperature and 80 4 hydrometer

(2) In reading a sample wash, the opposite is the case For example—

Thermometer reads between 69° and 70°.

Saccharometer reads between 60° and 61°.

Then the correct reading is 69° temperature and 60° saccharometer

Inspector to see that spent lees contain no spirit

11 28 When a pot still is being used for the redistillation of unfinished spirit, the inspector, on being required to open the discharge cock for the discharge of spent lees, must satisfy himself that the spirit contained in the unfinished spirit with which the still was charged has been completely extracted by distillation

The gauge and proof of spirit to be recorded in diary

11 29 The inspector must record the gauging and proof of spirit in his diary D 9 (Volume IV, Chapter 6 page 12)

Foreign substances can not be added to spirit before test

11 30 The admixture of sugar or other foreign substance in the spirit after it has been drawn from the still and before it is tested is prohibited Inspectors must exercise care to prevent an infringement of this rule

Method of detecting foreign matter in spirit

The addition of sugar or other matter, soluble in spirit and heavier than water to spirit before it is proved affects the action of the hydrometer, or, in other words "obscures" the strength If anything of the kind is suspected, the presence of extraneous matter can be easily detected by evaporating a small quantity of spirit on a clean spoon or on a watch glass Vegetables substances such as sugar will be blackened and dissipated by heat after the spirit and water have been driven off

Water used to prevent shrinkage of spirit vats to be destroyed or used in reduction

11 31 The inspector must see that water which has been poured into empty spirit vats to prevent shrinkage of the wood and has become alcoholic by abstraction of the spirit absorbed by the wood is either run off into a drain in his presence or used in reduction When water is added to a vat to prevent shrinkage, the vat must be kept locked

Procedure when spirit is coloured or compounded in vat

11 32 When under section 9 92 of Chapter 9 of Excise Manual Volume II it is desired to colour spirit in vat, the inspector must observe the following procedure —

(1) After the gauge and proof of the plain spirit the caramel or other colouring matter will be added in such quantity as the licensee may desire and thorough admixture of the ingredients effected

(2) The spirit will then be again proved and the apparent loss in degrees strength or obscuration ascertained For example if strength of spirit prior to colouring is 11 6° O P and apparent strength, after colouring is 10 5° O P, then 1 1° strength represent the degrees of obscuration in the spirit, which remain constant so long as the spirit in the vat remains unaltered It is necessary therefore, in any subsequent proof of the spirit, to add the degrees of obscuration

to the strength ascertained by the hydrometer. For example, if a subsequent proof of the spirit in the vat shows the strength by hydrometer to be 10·3° O. P., then the true strength would be 10·3° *plus* 1·1—11·4° O. P.

(3) The inspector must record the full particulars of the operation in register D. 16 (Volume IV, Chapter 6, page 25), the degrees of obscuration in the vat ticket, form D. 18 (Volume IV, Chapter 6, page 26) and, after issue from the vat, in pass form D. 20 (Volume IV, Chapter 6, pages 28-9).

(4) When spirit has been coloured in the above manner, no further addition of spirit or colouring matter must be allowed to the vat previous to its being emptied.

Procedure when spirit is coloured or compounded in cask.

11 33 Practically the same procedure as in the preceding section applies to colouring or compounding of spirit at time of issue —

(1) The plain spirit must be gauged and proved ready for issue

(2) Colouring or compounding matter will then be added to the cask, admixture effected and proof again taken

(3) The difference between first and second proof is the degrees of obscuration which must be noted on the pass (form D 20) (Volume IV, Chapter 6, pages 28-9) and the complete operation passed through register D 16 (Volume IV, Chapter 6, page 25)

Procedure to be observed in monthly stock taking

11 34 On the last working day of every month, after all issues for the day are made, the inspector must gauge and prove the spirit in the store and methylating rooms in order to verify the stock and ascertain the percentage of wastage *on the transactions of the month* *The gauge and* proof of each vat must be carefully taken by the inspector and recorded in his diary (register D 9), in columns 17—21 of register D 11 and in columns 15—20 of register D. 14-A (Excise Manual, Volume IV, Chapter 6, pages 22-3). The percentage of wastage must be calculated to one place of decimals on the total actual balance on hand at the last stock-taking, plus the quantity in London proof gallons since manufactured and received into the store-room

Fire in the distillery and loss of spirit thereby

11 35 If a fire occurs in a distillery, the Collector should immediately cause an enquiry to be held by a gazetted officer, in order to determine the liability of the licensee to pay duty on the spirit wasted. No duty will ordinarily be assessed on any wash or spirit on which duty has not been paid ; but

if duty has been paid on any quantity of spirit, either in bulk or bottles, although the spirit has not actually passed out of distillery gate, the Collector must satisfy himself that the spirit was really destroyed before any refund is paid. If such a refund is to be paid, it will be calculated on the actual quantity of spirit, whether in cask or bottles, on which duty has been paid Once spirit has passed outside the gate of the distillery, no refund of duty shall be paid upon it The previous sanction of the Financial Commissioner is required before any such refund can be paid and if either duty is to be levied or a refund is to be granted, the Collector in his report should come to a clear finding whether the loss was due to preventible causes which should have been foreseen or guarded against by the licensee

Instructions for blending and reduction

11 36 The inspector will be guided by the following instructions in making the calculations necessary for blending and reduction —

I —If the volume and strength to which spirit is to be reduced is known, and the volume does not exceed 50 gallons, the following procedure should be adopted .—

(a) Multiply the volume to be issued by the strength of issue in degrees of proof, and divide the result by the strength in degrees of proof of the spirit to be reduced. This gives the number of gallons of the spirit which must be used for the reduction

(b) Subtract the number of gallons of the spirit to be used for the reduction from the required volume of reduced spirit In the difference move the decimal point forward two places and then multiply by 3 Add together the result of this multiplication and the difference The total is the quantity of water that must be used

For example, if it is required to reduce spirit so as to issue 50 gallons at 20° underproof, and the reduction is to be made from a vat containing spirit at 1 3° overproof, then—

(a) $\frac{80 \times 50}{101\ 3} = \frac{4\ 000}{101\ 3}$, i e, 39 48 gallons is the spirit required ,

(b) 50—39 48=10 52, then 10×3=·30; therefore 10 52+ 30=10·82 gallons is the water required ;

That is, if 39·48 gallons of 1·3° overproof spirit is mixed with 10·82 gallons of water, we shall get 50 gallons of 20° underproof spirit

The calculation should be made as in this example to two places of decimals, but, in making the actual mixtures, fractions of a gallon less than ¼ should be neglected, the nearest quarter being adopted. Thus, in the example given, in practice, 39½ gallons of spirit should be taken and mixed with 10¾ gallons of water.

II.—*If the volume and strength to which spirit is to be reduced is known, and the volume of the spirit after reduction exceeds 50 gallons*, the table appended to these instructions should be consulted and the spirit factors of the strengths from which, and to which, the reduction is to be made should be noted

The further procedure should then be as follows :—

(*a*) Multiply the volume after reduction by the strength after reduction in degrees of proof and divide the result by the strength in degrees of proof of the spirit to be reduced This gives the number of gallons of the spirit which must be used for the reduction

(*b*) Multiply the volume of the spirit after its reduction by the spirit factor of its strength after reduction

(*c*) Multiply the number of gallons of the spirit which must be used for the reduction by its spirit factor

(*d*) Subtract (*c*) from (*b*) and the result is the number of gallons of water that must be used

For example, if it is required to reduce 7·3° under proof spirit so as to give 1,053 gallons at 40° under proof, then—

(*a*) $\frac{1\,053 \times 60}{92\,7} = \frac{63,180}{92\,7}$, *i e*, 681·56 gallons of the spirit should be taken for the reduction

(*b*) 1,053×1·0304 =1,085·01 ;

(*c*) 681 56×1 0371 = 706·84 ,

(*d*) therefore the water required is 378·17 gallons :

that is, 681·56 gallons of 7·3° under proof spirit mixed with 378·17 gallons of water gives 1,053 gallons of spirit at 40° under proof. In practice, adopting the nearest ¼ gallon to

the results worked out, 681½ gallons of the spirit should be mixed with 378¼ gallons of water.

III.—If the volume and strength of the spirit to be reduced and the strength to which it is to be reduced, are known, the first step is to ascertain the volume of the mixture after reduction This is done by multiplying the number of gallons to be reduced by its strength in degrees of proof and dividing the result by the degrees of proof of the strength to which the reduction is to be made Thereafter, the calculation should be worked out according to the instructions given under head II (*b*), (*c*) and (*d*) above

For example, if 2,493 gallons of 17·3° over proof spirit are to be reduced to 20° under proof, then—

$$\frac{2493 \times 117\ 3}{80} = \frac{292,428\ 9}{80} = 3,655\ 36,$$ which is the number of gallons of 20 under proof spirit which will be obtained. Then—

(*b*) 3,655·36×1·036	= 3,786 95
(*c*) 2,493×1 035	= 2,580 25
(*d*) therefore the water required is	1,206·70 gallons,

that is, if 2,493 gallons of 17 3° over proof spirit is to be reduced to 20° under proof, it must be mixed with 1,206 7 gallons of water and will produce 3,655 36 gallons of 20° under proof spirit In practice, using the nearest ¼ gallon, 1,206¾ gallons of water should be added

IV.—If a given volume of one spirit is to be blended with another spirit (volume not given) to produce a blend of a required strength—

(*a*) ascertain the difference between the degrees of proof of the blend and the spirit whose volume is known ,

(*b*) ascertain the difference between the degrees of proof of the blend and the other spirit ;

(*c*) divide (*a*) by (*b*) and multiply by the known volume of one spirit which is to be used The result will be volume of the other spirit which must be used ,

(*d*) add together the known volume of one spirit and the volume of the other ascertained by (*c*). The total will be the volume of the blend ;

(e) multiply the volume of the blend by its spirit factor,
(f) multiply the volume of one spirit by its spirit factor,
(g) multiply the volume of the other spirit by its spirit factor,
(h) add together (f) and (g), and
(i) subtract (h) from (e)

T water which must be ad

proof spirit are to be blenc oduce a blend of 25° over proof spirit, then—

(a) 140—125=15
(b) 125—90=35
(c) $\frac{15}{35}$×75=32 14
(d) 75+32 14=107 1

(e) 107 1×1 033=		110 7
(f) 75×1 028=	77 1	
(g) 32 14×1 037=	33 3	
(h)	110 4	=110 4
(i)		3

That is, if to 75 gallons of 40° over proof spirit 32¼ gallons of 10° under proof spirit are added with a quarter of a gallon of water, we get 107 gallons of a blend of the strength of 25° over proof

To take another example if 100 gallons of 30° under proof spirit are to be blended with 35° over proof spirit to produce a blend of 10° over proof spirit, then—

(a) 110—70=40
(b) 135—110=25
(c) $\frac{40}{25}$×100=160
(d) 100+160=260

(e) 260×1 0362=		269·4
(f) 100×1 034=	103 4	
(g) 160×1 0301=	164 9	
(h)	268 3	=268 3
(i)		1 1

That is, if to 100 gallons of 30° under proof spirit 160 gallons of 35° over proof spirit are added with one gallon of water, we get 260 gallons of a blend of the strength of 10° over proof.

V.—If a blend has to be made of a required volume and strength with two spirits of different strengths—

(*a*) ascertain the difference between the degrees of proof of the stronger spirit and of the blend ;

(*b*) ascertain the difference between the degrees of proof of the weaker spirit and of the blend ;

(*c*) multiply the required volume of the blend by (*b*) ;

(*d*) divide (*c*) by the sum of (*a*) and (*b*). This gives the volume of the stronger spirit which must be used in the blend ;

(*e*) subtract (*d*) from the required volume of the blend. This volume gives the volume of the weaker spirit which must be used in the blend ,

(*f*) multiply the required volume of the blend by its spirit factor ,

(*g*) multiply the volume of the stronger spirit which must be used by its spirit factor ;

(*h*) multiply the volume of the weaker spirit which must be used by its spirit factor ;

(*i*) add together (*g*) and (*h*) ; and

(*j*) subtract (*i*) from (*f*).

This gives the number of gallons of water which must be added to produce the blend required.

For example, if 150 gallons of 15° over proof spirit is required by a blend of 40° over proof and 5° under proof of spirit, then—

(*a*) 140—115=25

(*b*) 115—95=20

(*c*) 150×20=3000

(*d*) $\frac{3000}{25+20}=\frac{3000}{45}=66\cdot6.$

(*e*) 150—66·6=83·4

(*f*) 150×1·0354=		155·3
(*g*) 66·6×1·0282=	68·4	
(*h*) 83·4×1·0372=	86·5	
(*i*)	154·9	=154·9
(*j*)		·4.

That is, 66⅔ gallons of 40° over proof spirit with 83⅓ gallons of 5° under proof spirit and half a gallon of water will give the required blend of 150 gallons of 15° over proof spirit.

DISTILLERIES.

Table of Spirit Factors.

For spirit	Spirit factor	For spirit	Spirit factor.
60° O P	1 0170	30° O P	1 0318
59° ,,	1 0178	29° ,,	1 0321
58° ,,	1 0186	28° ,,	1 0324
57° ,, ..	1 0194	27° ,,	1 0327
56° ,,	1 0201	26° ,,	1 0329
55° ,	1 0207	25° ,,	1 0332
54° ,	1 0214	24° ,,	1 0334
53° ,,	1 0220	23° ,,	1 0337
52° ,,	1 0226	22° ,,	1 0339
51° ,,	1 0231	21° ,	1 0342
50° ,,	1 0237	20° ,,	1 0344
49° ,,	1 0242	19° ,,	1 0346
48° ,, .	1 0247	18° ,, . .	1 0348
47° ,,	1 0252	17° ,,	1 0350
46° ,,	1 0257	16° ,,	1 0352
45° ,,	1 0262	15° ,,	1 0354
44° ,,	1 0266	14° ,,	1 0356
43° ,	1 0270	13° ,,	1 0357
42 ,,	1 0274	12° ,	1 0359
41° ,	1 0278	11	1 0360
40°	1 0282	10 ,	1 0362
39	1 0286	9	1 0363
38°	1 0290	8 ,	1 0364
37° ,	1 0294	7° ,,	1 0365
36° ,	1 0297	6° ,,	1 0365
35° ,,	1 0301	5°	1 0366
34° ,	1 0304	4 ,	1 0367
33° ,	1 0308	3 ,	1 0367
32° ,,	1 0311	2° ,,	1 0368
31° ,	1 0315	1° ,,	1 0369
		Proof .	1 0370

Table of Spirit Factors—*concluded*

For spirit	Spirit factor	For spirit	Spirit factor
Proof 1° U P	1 0370	Proof 31° U P	1 0337
2°	1 0370	32°	1 0334
3°	1 0371	33°	1 0331
4°	1 0371	34°	1 0328
5°	1 0372	35°	1 03°5
6°	1 0371	36°	1 0320
7°	1 0371	37°	1 0316
8°	1 0371	38°	1 0312
9°	1 0370	39	1 0308
10°	1 03 0	40	1 0304
11°	1 0369	41°	1 0°99
12°	1 0368	4°°	1 0294
13°	1 0368	43	1 0289
14°	1 0367	44°	1 0 84
15°	1 0367	45	1 0 80
16°	1 0366	46°	1 0275
17° --	1 0364	47	1 0°70
18°	1 0363	48°	1 0266
19°	1 036°	49°	1 0°61
20°	1 0360	50°	1 0257
21°	1 0359	51°	1 0251
2°°	1 0357	5°	1 0245
23°	1 0356	53	1 0239
24°	1 0354	54	1 0233
25°	1 0353	55°	1 0°27
26°	1 0350	56°	1 0221
27°	1 0347	57°	1 0°15
28	1 0345	58°	1 0209
29	1 034°	59	1 0203
30 .	1 0340	60	1 0197

11.37 The Excise Assistant to the Financial Commissioners and the Excise Superintendent must check the correctness of the gauging machine at each inspection of the distillery. *Correctness of gauging machines*

11.38 It should be noted that under section 9.110 of Chapter 9, Excise Manual, Vol. II, the distiller is bound to supply all his customers at the rate fixed for the day, whether they are wholesale or retail vendors. *Licensee cannot refuse supplies to vendors*

11.39 The issue strengths prescribed under section 9.113 of Excise Manual, Vol. II, are— *Fixed strength prescribed by Financial Commissioner*

(a) 20° under proof for plain country and spiced including special spiced spirit on issue to licensed wholesale and retail vendors except holders of reducing licenses (form L. 16) to whom spirit can also be issued of an original strength between 20° under proof and 43 over proof.

(b) In the case of Indian made foreign spirit, 25° U. P.° for whisky, brandy and rum, and 35° U. P. for gin for issue to licensed wholesale and retail vendors, except holders of licenses in forms L. 1 and L. 2 to whom spirit can also be issued of an original strength between the above and 43° over proof. The strength of rum issued to the army is according to the indent which is usually 5° over proof.

(c) Rectified spirit 43° over proof or over.

(d) Denatured spirit 50° over proof or over.

In proving spirit on issue, it will be sufficient for the inspector to satisfy himself that the strength is within 1° *over or under the minimum prescribed above, but, to allow* for loss in transit, he should take every care that issue is not made below the minimum.

11.40 It has been ruled
on a single application to
is 2 annas only, whether tl
behalf of one or more licensees. *spirit*

11.41 No liquor can be exported or transported without payment of duty, except as provided in order 6.12 of the Punjab Liquor Import, Export, Transport and Possession Orders. As no liquor can be removed from a distillery without being transported, this rule covers all issues from a distillery. *Issue of spirit free of duty or in bond.*

Spirit vessels to be sealed before issue from distillery

11 42 After all vessels and packages have been prepared and are ready for issue in accordance with section 9 108 of Chapter 9 of Excise Manual Volume II the inspector must seal them with a revenue seal taking particular care to seal all spigot holes which have not been effectively covered in packing

Inspector s pass to contain full particulars of issues

11 43 After the sealing is completed the inspector must weigh each vessel and package separately and record on the pass (form D 20 Volume IV Chapter 6 pages 28 9) full details of the seals and weight of each vessel or package included in the pass before handing the pass to the person removing the spirit

Examination at place of destination

11 44 The inspector must send to the excise inspector of the district of destination a copy of the pass (in form D 20) The latter must examine each vessel or package separately on its arrival

Inspector responsible that issues are accounted for by treasury payments and passes

11 45 The inspector is responsible that details of all issues and accounts of the still head duty due on them are correctly entered in his prescribed registers and that issues are made strictly in accordance with the memorandum of cash payments into the treasury and the record of passes granted for the removal of spirit (form D 13 Volume IV Chapter 6 pages 18 19)

Preferential rates

11 46 The practice by which preferential rates for plain country spirit are charged by distillers to various classes of customers such as wholesalers and retailers or to specially favoured individuals, is forbidden by section 9 123 of Excise Manual Volume II which prescribes the maintenance of daily price current and section 9 110 of Excise Manual Volume II which forbids a distiller to refuse supplies at the price current But although these rules preclude any arrangement involving the grant of preferential prices to one customer as compared with another yet there is no objection to the adoption subject to the observance of the maximum and minimum prescribed rates of a scale of prices which would vary according to the quantity supplied in one transaction a reduced price being charged when a large quantity is taken By this arrangement a wholesaler taking a large quantity at a time might secure better terms than a retailer whose requirements are ordinarily less but to whom the same concessions as those enjoyed by the wholesaler would equally be open if he desired to avail himself of them by taking a large quanti

ty. In this way there would be no undue preference of the wholesaler merely as a wholesaler, but the ordinary trade custom of reduced rates for large quantities could ordinarily secure to him an advantage as compared with customers indenting for smaller supplies. The scale must be published in the prescribed price-current.

11 47 Under section 9 90 sub-section (16) of the Excise Manual Vol II, the deficiency allowable during the period of storage in the matured spirit warehouse is calculated *according to the following scale* :— Scale of wastage allowable in the matured spirit warehouse.

For periods	In cases of	
	80 gallons capacity and upwards	Under 80 gallons capacity
	Per cent	Per cent
Not exceeding 1 month	1 5	2 0
Exceeding 1 month, but not 2 months	3 0	4 0
Exceeding 2 months, but not 6 months	5 0	7·0
" 6 " " " 1 year	7 0	9 0
" 1 year " " 2 years	10 0	12 0
" 2 years " " 3 "	13 0	15 0
" 3 " " " 4 "	16 0	18 0
" 4 " " " 5 "	19 0	21 0

For every succeeding year, or part of a year, an allowance of 2 per cent, irrespective of size of cask

11 48 The inspector will indent, through the Collector for such gauging instruments, rods, saccharometers, hydrometers, locks, etc., as are necessary, and will maintain an account of the transactions relating thereto in register D 4 (Volume IV, Chapter 6, page 5). He will be responsible for their safe custody and must understand that, if any instrument is broken through want of proper care or is lost, he will be required to make good the loss or damage. Particular attention should be paid to the condition of the revenue instruments by the Excise Superintendent at his periodical inspections. Instruments.

11·49 The forms and registers prescribed for use in *distilleries* will be *found in volume IV (Volume IV, Chapter* 6, pages 1—31). Distillery forms and registers.

General rules as to maintenance of registers

11 50 All fractions of gallons of degrees strength and of wash gravities must be shown to the first place of decimals To preserve uniformity, the system of increasing the first figure of decimals by one, when the second is five or more, is to be adopted in all proof conversions Over writing and erasures are strictly forbidden, any necessary corrections must be clearly made, and must be initialled

Maintenance of general register

11 51 Separate portions of general register D 4 (Volume IV, Chapter 6, pages 5—9) have been allotted to (1) buildings, (2) plant, (3) locks, (4) hydrometers, (5) saccharometers, (6) thermometers, (7) test glasses, (8) standard measures (9) standard weights, (10) gauging rods (11) Government furniture, (12) lock ticket books (13) price current of plain country spirit, (14) stock of distilling base maintained, (15) monthly distillery returns, and (16) register of correspondence

The following instructions apply to this register —

(1) When an inspector takes over charge of a distillery, he must verify each article of Government property recorded in the register, and give a formal certificate that this has been done Should any article be missing he must report accordingly to the Collector

(2) All loss, damage or breakage to Government property must be reported at once to the Collector

(3) At his monthly inspection the Excise Superintendent must examine the register, and he must, at least once a quarter, compare the thermometers hydrometers and saccharometers with the standard instruments in his possession

(4) A copy of the monthly distillery return (item 15 above) must be submitted on a loose sheet to the Financial Commissioner not later than the second day of every month

Particular care must be taken to insure the correctness of this return, and the Excise Superintendent must verify the entries at his monthly inspection

Maintenance of inspector's diary

11 52 In his diary, register D 9 (Volume IV, Chapter 6 page 12), the inspector must record in ink, and at the time, the exact hour of his arrival at, and departure from, the distillery daily, and of his opening and closing the store room He must also, in the same manner, record therein

all gauges, proofs and gravities taken in connexion with the manufacturing operations of the licensee, the various transactions in connexion with lock tickets, the date and hour of his departure on, and return from, leave and all other action taken by him in reference to his duties

Particular attention must be paid to this register as it forms the basis for the maintenance of registers D. 10, 11 and 12 (Volume IV Chapter 6, pages 13—17) The various entries must be made on the spot and at the time, a short explanatory note being made in column 13 opposite each One line must be allotted to each entry, and no interlineation or erasure is allowed Alterations must be made in red ink and initialled Inspecting officers should sign the diary after recording the hour and date of their visit and the entry of any remarks they may think necessary

11 53 All data for the maintenance of register D 11 will be obtained from the entries in registers D 8, 9 and 10 (Volume IV Chapter 6, pages 11—13) Unless otherwise directed, the inspector need only take saccharometer readings (1) when the main wash is set up , (2) before and after any addition to the main wash , and (3) when fermentation has ceased and the wash is ready to go to the still — *Maintenance of wash register*

The attenuation ' of the w [illegible]
on the saccharometer by which [illegible]
and the final or lowest gravity, [illegible]
a wash with an initial gravity of 60° and a final of 20°, the attenuation would be 40°

11 54 The data for register D 12 are obtained from registers D 9 and 11 (Volume IV, Chapter 6, pages 12—15). When the spirit from two or more vats of wash is to be accounted for in one distillation, the separate quantities of wash used (column 16) must be totalled and the average attenuation (column 17) calculated on the total quantity of wash used The net outturn from the wash (column 26), and the calculations in columns 27—30, will be shown on the same line, the calculations referred to being made in the following manner — *Maintenance of distillery abstract.*

Total quantity of wash used in distillation (column 16) ..	=	1,200
Average attenuation (column 17)	=	40°
Net outturn of spirit (column 26)	=	96 L. P. gal.

then—

$$96 \times \frac{100}{1,200} = 8 ; \frac{40}{8} = 5.$$

The outturn of proof spirit is therefore 8 gallons per 100 gallons of wash (column 27), and, as the production of this percentage is accompanied by a decrease of gravity of 40°, the wash has attenuated 5° for each London proof gallon of spirit outturned (column 30). When the working is satisfactory and the wash thoroughly exhausted of its spirit, the result should invariably be between 4° and 5° never below the former, or above the latter figure. Any great variation from this standard should be explained in column 34.

Records.

11·55 For rules as to the destruction of records see section 5 15.

Technical matters.

11·56 Technical matters connected with distillery and brewery buildings and apparatus should be reported by Collectors direct to the Financial Commissioner's Office.

CHAPTER 12

BREWERIES

12 1 Only one brewery is licensed in the Punjab It is situated at Rawalpindi and is owned by the Murree Brewery Company There is a brewery situated at Solon in Baghat State territory, which is owned by Messrs Dyer Meakin and Co Ltd Its control and management are dealt with by the Deputy Commissioner of Simla Breweries

12 2 Each brewery is placed under the charge of an inspector (the term includes a sub inspector) appointed by the Financial Commissioner and it is his special duty— The inspector's duties in breweries

(1) to see that the licensee takes out a license in the prescribed form (B 1) (Vol IV Chapter 7, page 1)

(2) to see that the licensee makes entry of his premises and utensils in the prescribed form (B 2) (Vol IV Chapter 7 page 1)

(3) to see that the vessels and rooms in the brewery are properly numbered and marked

(4) to check the entries made by the licensee in the brewing book (B 5) (Vol IV, Chapter 7, pages 4 5) and to see that the entries are promptly and correctly made

(5) to see that no materials other than those entered by the licensee in the brewing book (B 5) are used

(6) to see that no worts are removed from the brewery until an account of them has been taken either by himself or a superior officer and

(7) to see that the rules prescribed for the management of breweries are strictly adhered to

12 3 The inspector will work under the immediate control and direction of the Collector and will correspond direct with that officer in all matters appertaining to his duties He is subordinate in technical matters, under the orders of Collector to the control of the Excise Assistant to the Financial Commissioners and of the Excise Superintendent in whose sphere of duty the brewery is situated and must comply with any orders passed by them The Inspector's duties.

The Excise Superintendent's duties in breweries

12 4 The Excise Superintendent is subordinate to the Collector, relieving him of detailed supervision of the inspector's work For this purpose the Superintendent will inspect each brewery not less than once in each quarter, he must make an exhaustive and complete examination of the inspector's books, and submit a note on his inspection to the Collector, copy being sent to the Commissioner and Financial Commissioners for information

The Excise Assistant to the Financial Commissioner's duties in breweries

12 5 The Excise Assistant to the Financial Commissioners will visit each brewery not less than twice in each financial year and submit a note at each visit on such matters as in his opinion require attention to the Collector, copy being sent to the Commissioner and Financial Commissioners for information

The Excise Assistant to the Financial Commissioner's position in the Punjab

The Excise Assistant to the Financial Commissioners is subordinate to the Financial Commissioners only but may be referred to direct by the Commissioner and Collector for advice on brewery management (See section 2 7)

The Collector's duties in breweries

12 6 The Collector is responsible for the control and management of breweries, in which he is assisted by the Excise Assistant to the Financial Commissioners and the Excise Superintendent It is therefore desirable that the Collector should inspect the breweries of his district from time to time, and that he should know enough of the subject to be able to understand, and if necessary to criticise, the reports sent to him One visit to a brewery in the company of the brewer or the inspector will show the Collector what the brewing process is and to what points an inspection should be directed

Security deposit

12 7 In respect of the Brewery at Rawalpindi, the amount fixed by the Financial Commissioner under paragraph 10 5 Excise Manual Vol II as security deposit is Rs 2,000 This deposit has been made by the Murree Brewery Company

Bond to be executed by applicant for a brewery license.

12 8 In respect of the brewery licensed at Rawalpindi, the Murree Brewery Company has been required, under paragraph 10 6, Excise Manual, Vol II to deposit, Government promissory notes of the face value of Rs one lakh instead of executing a bond

12 9 In breweries at present in existence the staff posted is as under— Excise establishment

	Inspectors and sub-inspectors	*Peons*
Rawalpindi	4	5
Solon	2	5

12 10 The powers conferred by paragraph 10 16 of the Excise Manual, Vol II, as regards forwarding samples for analysis, must be exercised with circumspection, and only on orders issued by the Financial Commissioners, Collector, Excise Assistant to the Financial Commissioners or Excise Superintendent Sampling

12 11 All samples taken will be recorded by the inspector in the General Register (form B 12) (Vol IV Chapter 7, pages 11—14), and will be forwarded by him direct to the Chemical Examiner of Customs and Excise, Calcutta, along with an advice note, stating the nature of the examination or analysis required The samples should be prepared for despatch in accordance with instructions contained on page 125 of the Technical Excise Manual The fee for the analysis amounting to Rs 16 for each sample shall be paid by the Collector from excise contingencies Samples of beer rarely need be sent for analysis, and such action should only be taken with the written approval of the Collector or higher authority Sampling

12 12 The inspector will indent, for such gauging instruments, rods, saccharometers and thermometers as are necessary, and will maintain an account of the transactions relating thereto in his General Register (form B 12) (Vol IV, Chapter 7, pages 11—14) He will be responsible for their safe custody, and must understand that, if any instrument or rod is broken or lost through want of proper care, he will be required to make good such loss or damage Instruments to be supplied

12 13 *The inspector must deliver a brewing book* (form B 5) (Vol IV, Chapter 7, pages 4 5) to the licensee on the evening of the last day of every quarter unless such day falls on a Sunday or gazetted holiday, in which case delivery may be made on the evening of the last working day immediately preceding Before delivery, any notice proper to the ensuing quarter must be transferred to the new book, and also the date of the last survey made by the inspector, the word "transfer" being written at the end of Duties of the inspector with regard to the brewing book.

the line before the inspector's initials. A brewing made on the last day of the quarter, and not likely to be collected till the first day of the ensuing quarter,—will be taken account of in the new quarter, the appropriate notice for the same and the quantity of material entered being included in the "transfer".

Duties of the *inspector* with regard to the *brewing* book

12·14 The quantities of materials used must be totalled and carried forward from page to page and finally totalled at the end of the quarter. Quantities transferred to the new book (under the preceding rule) must be deducted from the final total. If no brewing has taken place during the quarter, the total will be shown as *nil*.

Duties of the inspector with regard to the brewing book

12·15 At every visit made to the brewery the inspector must enter the date and hour of his survey on the line immediately below *the last entry made by the brewer*, at the same time filling in the vacant spaces on the line by a dash of the pen before affixing his initials to the entry. All corrections made by the licensee or himself in the brewing book must be initialled by the inspector.

Duties of the inspector with regard to the brewing book.

12·16 Not later than the second day of the month following the quarter in which the brewing book has been used the book must be forwarded by the inspector to the Excise Superintendent for check.

The Excise Superintendent's duties with regard to the brewing book.

12·17 The Excise Superintendent, on receipt of the brewing book, must compare the entries therein with the entries in the survey book (B. 6), (Vol. IV, Chapter 7, pages 5-6), and certify to this having been done by affixing his signature below the total. Thereafter he must forward the book, together with the other quarterly accounts (See section 12·47), to the Excise Assistant to the Financial Commissioners without delay, who will check these before returning them to the Collector.

The process of brewing.

12·18 The following explanations and directions as to survey, etc., are given for the assistance and guidance of the inspector and other officers. The process of brewing is usually commenced in the mash-tun, from which the worts are drained into the underback or worts receiver, and thence removed to the copper, in which they are boiled and hopped. They are then passed, through the hop-back, or drainer, to coolers or refrigerators on the way to the collecting or fermenting vessels, in which the charge for duty on the brewing

is raised and where they are for the first time, brought into contact with yeast After intervals varying from one to twelve days the worts or beer is removed into the racking or settling backs in which it is separated from the yeast and prepared for storage in the store vats or in casks

12 19 The time occupied by brewers in the process of brewing varies greatly but it may be stated generally that the first worts are drained from the mash tun in about two hours from the time of commencing to mash and that the second or third mashing or sparging as it is sometimes termed usually occupies a similar time The worts remain from two to three hours in the copper and require from three to eighteen hours for cooling and collecting It is however of the highest importance that the inspector should know when to expect the occurrence of certain operations so as to be able irrespective of a notice in the brewing book to make his visit or survey at times best suited to check the more important operations At nearly all breweries especially at the more important, considerable uniformity may be expected in the time and mode of conducting the various operations and the inspector should thus be able to anticipate the hour for example when worts will be found in the copper and how long they will remain in that utensil the time required to cool and also to collect in the fermenting vessels • **Varying practice of brewers in brewing operations**

12 20 The inspector on beginning a survey must enter the date and hour of the same in the brewing book immediately under the last entry Any entry made by the brewer since the inspector s last survey must be at once transcribed into the proper column of the survey book No strict rule need be laid down as to the order in which the vessels should be surveyed but it will be found best in practice to follow the order in which the vessels are entered in the survey book The inspector must take all dips of grains in the mash tun and of worts in the fermenting vessels himself and supervise the drawing of samples from the fermenting vessels for test of gravity **Mode of survey at breweries**

12 21 The Brewery Survey Book (B 6) (Vol IV Chapter 7 pages 5 6) should be taken into use in alternate quarters till entirely used up When taking a new book into use the inspector must transfer the following information from the old book — **Directions for maintenance of brewery survey book.**

(1) the highest dip and gravity of any vessel in which wort was shown on the last survey

(2) any outstanding notices; and

(3) the last survey made by the inspector in the old book.

The word "transfer" must be written at the end of the line containing particulars transferred from the previous survey book. The total of materials used, of worts collected, of worts calculated at 1055° and of calculated materials charge (columns 51, 52 and 53) must be carried forward from page to page and a total made at the end of the quarter. The amount of duty leviable for the quarter must be entered below the total. The signature of the inspector must be affixed immediately below the duty amount as certifying to its correctness.

Abreviations in use

12·22. The following abbreviations should be used in the survey columns to describe the condition of the vessels :—

For Mash-tun—

Mashg	..	When the mash is being prepared in the presence of the inspector.
L, Gds.	..	Liquor on goods. When mashing is proceeding.
Spg.	..	Sparging. When that operation is proceeding.
Broken	..	When grains remain in the mash-tun, but the surface has been broken.
Nil	..	When the vessel is empty. When grains are gauged, the average depth is shown.

For hopback—

S. H.	..	When drained.

For all vessels—

L.	..	Liquor = Water.
W.	..	Worts.
OO	..	Empty.
Fillg.	..	Filling.
Rackg.	..	Emptying.
Clg.	..	Cleaning.
Sed.	..	Empty, but uncleaned, vessel.

For fermenting vessels—

Up	..	When the head is so high that an approximate dip cannot be obtained even with the float rod.

i i	When — generally after the expiration of two to four days from the commencement of fermentation—it is seen that the head has fallen considerably and fermentation has visibly declined to a great extent
i ned	. When fermentation has practically ceased

12 23 The particulars required to be shown by the inspector in the Brewery Survey Book (form B 6), (Vol IV, Chapter 7 pages 5 6) on the occasion of each survey are to include the condition of every vessel and cooling apparatus used to containing worts or beer in process of manufacture, but not of any racking or settling back store vat or store cask nor of any tank used solely for heating water if not connected with the worts copper The dip and gravity of all vessels containing fermenting worts must be taken unless such worts are fining, in which case the surface need not be broken A copy of each survey will be left at the brewery for the information of the licensee Vessels etc, embraced in the inspector's survey

12 24 These limitations are not to restrict the discretion of the inspector, who is frequently to examine all beer store rooms racking or settling backs and store vats in which beer is stored, noting on the line of survey in the survey book that he has done so Discretion of inspector not limited as regards surveys

12 25 Gauged vessels, especially those in which the charge for duty is raised should be carefully observed by the inspector so as to detect any change in the level position or construction that has been made without proper notice Gauged vessels to be specially examined.

12 25 Inspectors are strictly enjoined to abstain from making known to any person the nature or extent of a brewer's operations Trade secrets.

12 27 During the brewing season, at the Rawalpindi and Solon breweries, the inspector must make a survey or examination of the brewery plant daily A return survey must be made on two days a week When the brewing season finishes the inspector must make a survey once a week Number of surveys required at the Rawalpindi and Solon breweries.

Mode of checking accounts of worts collected

12 40 In checking an account of worts collected and entered in the brewing book the inspector after satisfying himself that all the worts from a brewing are collected must take the dip temperature and gravity of the worts and enter in his survey book the dip and gravity as found by him after adding or deducting from the gravity the equivalent proper to variations above or below the standard temperature according to the table supplied for the purpose The date and hour of collection together with the number and name of the fermenting vessel must be copied from the brewing book into the appropriate columns of the survey book The dip and gravity entered by the brewer in the brewing book must be inserted in the proper columns of the survey book immediately above the dip and gravity found by the inspector and a line in black ink drawn between the two accounts

Charges and registers

12 41 In order to ensure uniformity of practice in the mode of setting forward the charges from the worts produced at breweries the following examples are given for the guidance of inspectors —

(1) *Mode of working out charges* —(1) No 5 Fermenting Vessel Dry inches 7 6—

Area of a tenth		4 161 gallons
Contents (as per table book) at 7 inches	=	1,459 gallons
Deduct 4 161 × 6	=	24 966
		1 434 034 gallons

Disregarding the decimals in the result the actual quantity would be set forward as 1 434 gallons

(2) The produce of a brewery is 1,047 gallons at 1,060° gravity The gallons calculated at 1,055° gravity would be—

$$\frac{1,047 \times 60}{55} = 1,142 \text{ gallons}$$

(3) In calculating the charge from materials at 1,055° gravity one bushel of malt or 28 pounds weight of sugar is to be taken to equal 18 gallons of worts at 1,055° The charge from the materials from 246 bushels of malt would therefore be—

$246 \times 18 = 4,428$ gallons at 1,055°

The charge from 200 bushels of malt and 140 pounds of sugar would be—

$$(200 \times 18) + (\tfrac{140}{28} \times 18) = 3\,690 \text{ gallons at } 1{,}055^\circ$$

12 42 It is laid down in section 10 34 Chapter 10 of Excise Manual Vol II, that the duty on beer at the rate of 12 annas per imperial gallon is charged on the total quantity actually brewed as entered in the book by the licensee or as ascertained by the Inspector whichever is higher, less an allowance of 10 per cent for wastage This rule is illustrated by the following examples for the guidance of inspectors — *Method of raising the charge on a brewing*

		Dip	*Gravity*
(1) Brewer's entry	1 F V	24 5	1 052°
As ascertained by inspector	1 F V	24 2	1,051°

The charge for duty would be on the basis that the dip and gravity is—
24 2 and 1 052°

		Dip	*Gravity*
(2) Brewer's entry	2 F V	10 2	1,062°
As ascertained by inspector	2 F V	10 5	1 063°

In this case the charge would be set forward as —
10 2 and 1 063°

12 43 Unless otherwise directed, the Inspector shall calculate the duty on the total bulk gallons of beer collected during the quarter less an allowance of 10 per cent for wastage at the rate of 12 annas per gallon An example is given— *Method of calculating duty at the brewery*

Total bulk gallons of beer collected during the quarter	255 628
Deduct 10 per cent	25 562 8
Net charge	230 065 2

Disregarding fractions 230 065 × annas 12 =
Rs 1 72 548 12 0

12 44 A drawback of the excise duty paid on beer manufactured in British India and exported to any foreign [illegible] Sea Customs Collector at [illegible]portation be made within one year from the date of payment of such excise duty, and that the beer, when brought to the custom *Drawback of excise duty on export of malt liquor*

house, be accompanied by a pass in which such payment is certified. No special form is prescribed for this pass. In calculating the duty to be entered in the pass as refundable, the same method should be employed as in the case of refunds on spoilt beer [section 150 of the Sea Customs Act, VIII of 1878, as amended by section 9 of the Excise (Malt Liquors) Act, XIII of 1890].

Issue of beer from the brewery.

12·45 (*a*) The brewery license in form B.-1 does not authorise any kind of vend of beer. It only confers the right to manufacture beer and the right to bottle beer on the premises. Brewery Managers should be given licenses in form L.-1 for sale to the trade and if desirable in form L-2 for sale to the public, but all such sales should be confined to wholesale transactions. The fee shall be assessed according to the rates laid down in paragraph 5·31 of Excise Manual, Vol. II.

(*b*) As passes are required for the import, export and transport of Foreign liquor, no beer shall be issued from the brewery except under a pass in form L-34.

Forms.

12·46 The forms prescribed for use in breweries will be found in Vol. IV, Chapter 7, pages 1—15.

Form B.-2 (Vol. IV, Chapter 7, page 1) is intended to take the place of a plan, and must be so filled in that every part of the premises and each utensil employed in brewing can be readily identified. The inspector will give the licensee every assistance in filling in the entry, which must state clearly the position of each room and nature of each utensil therein, and the purpose for which each will be used. The inspector will compare it carefully with the rooms and utensils described in it, and, if dissatisfied with it, will call upon the licensee to produce a correct one ; but any minor amendment or addition found necessary may be made by the inspector in the space provided in the certificate of verification. Verification of the entry must always be done by examining the places, etc., with the form itself, and the certificate of verification must be signed and dated by the inspector at the finish of his examination. When additions to, or alterations in, rooms or utensils are made, the existing entry must be withdrawn and a new one made.

Forms.

12·47 Forms B. 5, 6, 7, 8, 11 and 14 (Vol. IV, Chapter 7, pages 4—8, 10 and 15) must be submitted by the inspector, not later than the second day of the month following the quarter to which they relate, to the Excise Superintendent

for check After check the Excise Superintendent will forward these to the Excise Assistant to the Financial Commissioners who will, after due scrutiny, submit forms B 5, 6, 7 and 8 to the Collector and B 11 and 14 to the Financial Commissioner, not later than the seventh day of the quarter For the purpose of checking the quarterly accounts the inspector will supply a copy of the Brewery Table Book to the Excise Assistant to the Financial Commissioners and the Excise Superintendent The Excise Inspector, Solon Brewery, shall also forward a copy of Form B 12, Part 8, to the Excise Superintendent along with Forms B 5, 6, 7, 8, 11 and 14 The copy of Form B 12, Part 8, shall be retained in the office of the Financial Commissioners

The Collector, if satisfied of the correctness of the accounts, will sign and forward form B 8 to the licensee not later than the eleventh day of the month following the quarter to which it relates

The licensee will, in forwarding the amount due to the treasury, also enclose the coupon of form B 8, which will be returned by the Treasury Officer to the inspector, who will attach it to the foil and also make the necessary entries *in the register of quarterly returns* *The inspector should* see that payment of duty into the treasury is made not later than the fifteenth day of the month, reporting at once to the Collector when payment is delayed The Collector will return forms B 5 and B 6 to the inspector after he has examined them

All references regarding assessment and refund of duty on beer shall be made by the Collector direct to the Financial *Commissioner s office*

12 48 For rules as to the preservation and destruction of records, see section 5 15

CHAPTER 14

OPIUM

Opium smoking

14 1 The Government of India emphasised the distinction between opium smoking and opium eating Opium smoking is uniformly reprobated by public opinion in India It is a social vice and the danger of its contagion when practised in public, furnishes strong justification for adopting measures which approach as nearly as is practicable to total prohibition The measures adopted in the Punjab conform to this standard The sale of prepared opium is absolutely prohibited The smoker must prepare his own smoking mixture and may not have in his possession more than half a *tola* of the mixture at one time Further opium smoking in assemblies has been entirely prohibited in all municipalities and cantonments and the members of opium smoking assemblies as well as the owners and managers of places used for opium smoking assemblies have been made liable under the provisions of the Punjab Opium Smoking Act 1923 (VI of 1923) which was brought into force on the 1st April 1924 These restrictions fall very little short of total prohibition

Opium eating

14 2 The practice of eating opium stands on a very different footing As a vice it scarcely exists in India As taken in moderation by the average Indian opium is eaten either as a mild stimulant, as a prophylactic against malaria, for the relief of pain or in the treatment of various ailments It is in fact a household remedy for many ills, prescribed by centuries of inherited experience All that Government have to do here is to prevent its misuse and check excessive con

Moreover, though it has not been laid down by the Government of India in this connexion it is a principle of excise policy applicable to opium as well as to liquor to obtain the greatest possible revenue from the least possible consumption The issue price of excise opium in the Punjab has accordingly been raised from time to time, until it now stands at Rs 70 a seer It is the avowed policy of Government to raise it still further as circumstances permit

Distinction between various kinds of opium—Excise opium

14 3 In their pure forms the two kinds of opium used in the Punjab are easy to distinguish Excise opium is dark mahogany in colour and is uniform in texture and consistency By the process to which the opium is subjected at the

factory the smell is altered from a characteristic fruitiness to a slightly burnt smell. When excise opium is broken gently by the hand, instead of dull wax like surfaces, the broken bits will present a slightly shiny appearance and will adhere by fine silk-like threads, which break as the pieces are pulled asunder. This oiliness is due to the presence of poppy oil which is used in the Ghazipur factory. Excise opium sometimes contains a proportion of the Malwa drug and in this blended product these characteristics are still more marked, the Malwa drug imparting a peculiar odour of its own.

Excise opium is made into cakes of uniform cubic size, measuring $3\frac{1}{2}'' \times 3\frac{1}{2}'' \times 3\frac{1}{2}$, impressed with the factory seal. Each cake is one seer (80 *tolas*) in weight and has two wrappers of oiled bamboo paper secured with twine of jute made in three ply.

Hill opium.

14.4. Hill opium, which means opium grown in Kulu and Kot Khai varies in shade from light chestnut to light brown. It is made into lumps of irregular shape, size and weight. When broken, the broken bits are dull. It is usually covered with dry poppy leaves.

Disguises.

14.5. Various methods are, however, adopted to disguise one kind of opium as another for illicit purposes. All opium when boiled is much the same to look at, and for this reason the boiling of opium before sale has been prohibited in the Punjab, and in all Indian States in the Punjab.

Chandu.

14.6. *Chandu* is a form of refined opium used for smoking. It is manufactured by the following process. The opium is first clarified by being boiled with water to which is added a sweetmeat known by the name of *batasa* which is made of sugar with a small quantity of soda in it. The impurities which rise to the surface in boiling are skimmed off and the liquid is strained through a thick cloth. The strained liquid is again boiled, and when it begins to thicken a certain sediment called *inchi* or *insi*, which forms on the inner surface of pipes used for *chandu* smoking, is mixed with it to serve as a leaven and is ground well into it by means of a wooden stick till the mixture is boiled down to a tenacious consistency. The *inchi* or *insi* is an essential constituent, otherwise the *chandu* is nauseating and produces giddiness. The *chandu* so prepared is put into a bottle. When required for use a small quantity is taken on an iron needle. The *chandu* on the needle is held over the flame of a lamp with a thin wick fed by *ghi* or coconut oil and the fumes inhaled through a bamboo pipe.

14·7. *Madak* is another preparation of opium. It is clarified and prepared in the same way as *chandu* with this exception that before the opium is thickened in the second boiling, roasted husks of rice or barley, or roasted tender leaves of *kikar*, pomegranate, *nim*, *pan* (betel) or guava are mixed in the semi-liquid opium to make it solidify into pills. Wealthy devotees of *madak* put in gold and silver leaf and flavour the mixture with *attar* of roses, or *arrac*. When required for use a small pill is put into the bowl of an ordinary *hookah* and smoked under a live coal. Some people, however, smoke *madak* mixed with tobacco. *Madak* is not so injurious as *chandu*. *Madak.*

14·8. Poppy-heads (*doda post*) are defined as the capsules of the poppy plant from which the juice has not been extracted. They are plucked, dried and soaked in water for 10 or 12 hours. The heads are then squeezed and the resultant liquid strained through a cloth. The infusion so made is called *post* and is drunk as an intoxicant. *Post.*

14·9. The administration of the Opium Act and the rules made under it, is in the hands of the Excise Department. District administration.

As regards opium the district excise staff have to see that opium shops are properly conducted and have to prevent or detect cases of smuggling.

14·10. The inspector in any district can check the trade in opium by the transport passes which acquaint him with all movements of Punjab grown opium, by the cultivation registers and by the treasury intimations of sales of excise opium to retailers, with which inspectors are always supplied. The inspector when on tour should check the opium-vendors' registers with these passes. In the excise office receipts of excise opium should be checked with the treasury intimations which have been filed. Special enquiries should be made regarding opium of which the issue is intimated by a treasury if its receipt has not within a month from the date of intimation been verified in an inspecting officer's report. Special enquiries should also be made into the circumstances of shops in which there are considerable variations from the average sales, etc. Methods of checking the opium trade.

14·11. Difficulties in checking the trade in opium which formerly arose from the boiling of opium before sale have now ceased to exist. Such boiling is now prohibited, and excise officers should give particular attention to enquiring Illicit practices

whether this prohibition is strictly observed or not The chief dangers which have to be guarded against are illicit import from Malwa, Kashmir, Afghanistan and the Simla Hill States The enhancement of the transport duty on Kulu and Kot Khai opium has tended to put a premium on smuggling Usually there is not much variation in the sales of opium as the number of consumers who draw their supply from any given shop is fairly constant and the amount they consume is constant Therefore, a considerable fall in the sales of any shop may be regarded as an indication that illicit import is to be feared, while a considerable increase should put excise officers on the look out for illicit export Every effort should be made to see that the registers of licensees are kept up to-date and correctly represent their dealings, and such cross checks as can be brought to bear between the registers of wholesalers and retailers should be applied

Shops for opium and hemp-drugs to be separate

14 12 It is not permissible for the same contractor to have in one place an interest in a retail opium shop and a retail hemp drugs shop as well Care should, therefore, be taken to see that this rule is not infringed (Para 21 42 (*g*), Excise Manual, Volume II)

Illicit disposal of hill opium

14 13 The policy of Government is to control the sources of the opium supply, and ultimately to confine them to the Government factories With this end in view, poppy cultivation has been gradually suppressed throughout the Punjab and is now permitted for the extraction of opium only in the Kulu sub-division and in the Kot Khai tahsil of the Simla district Ultimately, no doubt, it will be stopped in these areas also Meantime, it is necessary to watch both the licit and illicit use of hill opium It is undesirable that hill opium should be allowed any undue advantage in its competition with excise opium as this would stimulate poppy cultivation in the hills and incidentally bring in less revenue to Government It is more important still to prevent the smuggling of hill opium, whether produced in Indian States or British territory It is accordingly necessary to provide for a system of taxation of hill opium which will bring its retail price to much the same level as that of excise opium The system of taxing hill opium has accordingly been changed The acreage rate in Kulu and Kot Khai has been abolished and a quantitative duty substituted The increase in the issue price of excise opium from Rs 60 to Rs 70 a seer made it necessary to impose a comparatively heavy duty on hill

opium The duty takes the form of a transport tax on opium grown in British territory The transport tax is Rs 47 per seer in Kot Khai and Rs 46 per seer in Kulu

14 14 It is necessary, therefore, to see that all opium produced in the Kot Khai tahsil of the Simla district and in the Kulu sub division of the Kangra district is subject to the taxation now imposed The Financial Commissioner has accordingly issued the following orders in order to regulate the traffic in opium — Checks

(*i*) It is the duty of the excise staff, in the case of locally produced opium, to check from the patwari s opium register the extent of the area under poppy, and they should endeavour to arrive at an approximate idea of the amount of opium which is likely to be produced

(*ii*) A licensed cultivator is permitted under his license to keep in his possession all opium produced from his cultivation, but he may not dispose of it to licensed dealers until it has been weighed by the patwari Sub inspectors should see that the quantity of opium is entered by the patwari on the back of the license and in his register D D 21 These entries should be compared with the outturn calculated on the normal rate of yield Further these entries should be compared with the figures for transport If the opium on which duty has been paid (*plus* that disposed of to retail vendors) is considerably less than the quantity shown in the patwari's registers, the excise department must discover where the leakage takes place

(*iii*) The sub inspectors should see that all such disposals of opium by a licensed cultivator are duly recorded on his license

(*iv*) No opium can leave the limits of the tahsil except under a transport pass and on payment of the duty in force for the time being All opium which it is intended to remove from the limits of the tahsil must be brought for further weighment to a place of weighment (section 14 27) and for grant of the necessary transport pass The sub inspector is

should

opium

easury

He should grant the pass only on the production of the treasury receipt for the amount of duty payable In the case of opium which is brought for weighment at a place where there is no treasury, or when the c charge of

the treasury is absent, the sub inspector may grant a pass to Simla or Dharmsala only, the inspector at Simla or Dharmsala being notified In this case the opium must be produced at Simla or Dharmsala within 7 days, the weight checked and the further pass necessary, granted on production of the receipt of the Simla or Dharmsala treasury

(v) In Kulu it is necessary to provide not only for the payment of duty on opium transported elsewhere but also against the local consumption of opium before duty has been paid This is secured partly by rule 21 12, Excise Manual, Volume II, which prevents *intra* tahsil transport except to the place of weighment As an additional precaution a condition be inserted in retail vend licenses that a vendor may not possess or sell opium on which duty has not been paid at the rates prescribed for transport A licensee who wishes to transfer opium to retail premises should obtain a transport pass in form O 2 just as if it were going beyond the limits of the tahsil

Opium smuggling

14 15 The retail price of opium in the Punjab is about Rs 100 a seer In the States of Rajputana the price of Malwa opium is very low (Rs 20 to Rs 25 per seer) while Hill States opium can be obtained from the cultivators at very cheap rates between Rs 3 to Rs 5 per seer Obviously the smuggling of opium into the Punjab is a very profitable enterprise Malwa opium is smuggled in large quantities from the Rajputana States adjoining the Punjab districts and Afghan opium from across the frontier

Official connivance

14 16 Smuggled opium is passed through the Punjab by rail or by post Both the railway and the postal officials have been known to connive at the trade, and doubtless to profit by it *A close watch should be kept on railway stations* and post offices for parcels of any size or description booked from places near the Simla Hill States in the Rajputana States and the North West Frontier Province

Facilities for detection

14 17 Descriptions and photographs of the most notorious smugglers are circulated by the excise bureau, and their movements reported from district to district It is often possible to shadow a smuggler from one place to another and capture him with contraband opium in his possession

Transfer of prisoners.

14 18 The Governments of Bengal and the United Provinces have, with the concurrence of the Punjab Government, arranged to transfer prisoners sentenced to imprisonment for smuggling opium (or cocaine) who are residents

of any district in this Province to jails of the districts to which they belong (or in the case of prisoners, who are residents of an Indian State to the jail of the district nearest to such Indian State) at any time not exceeding two months prior to their release The Inspector General of Prisons of Bengal or the United Provinces when sanctioning their transfer will inform the Excise Bureau of this Province of the transfer and furnish it with a descriptive roll of all such prisoners

Necessity for co operation

14 19 It is obvious that for successful and continuous shadowing, the fullest measures of co operation between districts is required It is a fatal policy for an inspector to regard his duty as done when he has successfully shadowed a smuggler out of his district even though he may have prevented him from selling opium in that district His duty is not done until he has wired to the inspector of the district to which the smuggler has gone and put that inspector in possession of all the facts necessary for a continuance of the shadowing process

Arrest preferable to prevention

14 20 Here again the object of the department should be conviction rather than detection The smuggler will sell his opium somewhere It is much better to shadow him so discreetly that he thinks himself safe and then to arrest him with opium in his possession than to accompany him in an obvious manner and so prevent his selling until he gets into the next district

Alternative sources of supply

14 21 The excise staff in the districts most notorious for smuggling such as Attock and Rawalpindi are generally alive to their duties The more efficient their measures are, the more it behoves other districts to be on the watch A smuggler who finds Rawalpindi closed to his activities will quickly transfer them to Gujrat

Other forms of smuggling.

14 22 Besides the trade in Malwa and Afghan opium, there are various other forms of opium smuggling Kashmir opium is smuggled into the Punjab particularly across the Sialkot and Gurdaspur district borders while Hill States opium finds its way into the province through different States territories

Smuggling of Hill opium.

14 23 The smuggling traffic to be combated in the case of all Hill opium, is chiefly that of smuggling to the plains This kind of smuggling can be checked by careful inspection of the accounts of poppy grower s outturns and sales and in

all cases by close patrolling of the passes and other important points on the trade routes between the hills and the plains, where the examination of suspicious goods can easily be effected Here too the acquisition by excise officers of a knowledge of the *personnel* and methods of those engaged in the traffic, both licit and illicit, will doubtless prove the most effective method, next after the imposition of heavy sentences, of defeating smugglers

Inspection of licensed premises (retail) by Excise inspectors and sub inspectors

14 24 The following questionnaire has been drawn up to help the Excise inspectors and sub inspectors, in the inspection of premises licensed for the retail vend of opium —

(1) When was the shop last inspected ?

(2) Has the balance in hand been checked with the book balance and found correct ?

(3) Has the two months advance deposit been paid and has the monthly license fee been paid punctually by the 7th of each month ?

(4) Has the licensee in his possession the license in form O 7 and does it bear the name of approved salesmen ?

(5) Has the licensee a sign board outside his shop exhibiting in conspicuous printed letters in vernacular, his name and the class of license held by him as well as the maximum retail price of opium fixed for the shop ?

(6) Is there any suspicion that the licensee is dealing in smuggled opium or is selling contraband opium on his licensed premises ?

(7) Do the receipts of Excise opium as given in register in form O 8 tally with the entries in the statement in form M 10 received from the treasury and do the receipts of Hill opium as given therein tally with the transport passes received by the licensee and the duplicate copies of the passes received from the District Excise Office ?

(8) Is there any considerable variation in the daily sales of the shop ? If so the reasons should be explained Sales should also be compared month by month The total sale during the year up to the date of inspection should be compared with the sale in the corresponding period of the last year and an explanation should be given showing the causes of any variation

(9) What is the incidence of taxation (vend fee *plus* duty) per seer of opium sold ? Is the shop yielding a reasonable profit ?

(10) At what rate are poppyheads sold? To what extent is the sale of poppyheads replacing the sale of opium?

(11) (In districts only where the sale of hill opium is permitted) To what extent is the use of excise opium replacing that of hill opium or *vice versa*?

(12) Is there any suspicion that the licensee is selling surplus Excise Opium to smugglers?

(13) Does the licensee boil opium before sale?

(14) Is the licensee suspected of dealing in contraband Malwa or hill opium?

(15) Is the licensee suspected of adulterating opium to increase its weight?

(16) Is the licensee suspected of surreptitiously collecting excise or hill opium by showing bogus sales in his register, for the purpose of selling the surplus stock elsewhere?

(17) Is the licensee maintaining his registers correctly from day to day?

(18) At what rate is opium sold at the neighbouring shops whether in the same and in neighbouring districts and in Indian States?

(19) Does the licensee keep in stock or sell chloral hydrate butyl chloral-hydrate or para aldehyde

(20) Does the licensee sell more than two tolas of opium or more than two seers of poppy heads at a time to any customer?

(21) Does the licensee hold directly or indirectly through an agent any license in an Indian State for the vend of excisable articles or of opium?

(22) Has the licensee any interest in any shop for the retail vend of hemp drugs in the same city, town or village? Is opium sold on the same premises on which hemp drugs are sold?

(23) Does the licensee sell opium and poppyheads elsewhere than at his licensed premises?

(24) Does the licensee always maintain a sufficient stock of opium and poppyheads for sale to the public and does he sell to any one offering to pay ready money?

(25) Is the licensee selling opium above the maximum rates fixed by the Financial Commissioner, Punjab?

(26) Is the licensee giving short measure or using light weights ?

(27) Does the licensee keep his shop open before sunrise and does he keep it open after 8 o clock in the evening or such later hour as the Collector may sanction ?

(28) Does the licensee permit pure opium or decoctions of poppyheads to be consumed on the premises ?

(29) Has the licensee been suspected of making sales to insane persons or minors ?

(30) Does the licensee receive any wearing apparel or other goods in barter for pure opium or poppyheads ?

(31) Does the licensee permit the resort to his shop of habitual criminals ? Does he prevent gaming and disorderly conduct there ?

(32) Does the licensee maintain an inspection note book with the rules inserted therein on his licensed premises ?

(33) Does the licensee keep in stock or sell any preparation or admixture of opium ?

(34) Does the licensee send a true statement of sales punctually to the District Excise Officer each month ?

(35) (In large towns only) Is the licensee suspected of supplying opium to *chandu khanas* and is he interested in the maintenance of a *chandu khana* ?

(36) Is the license held in a pool along with other similar licenses in the same area ?

(37) Is the shop situated within 3 miles of the border of any Indian State ?

(38) Is the name of the licensee or salesman entered in the black list ?

Limits of possession

14 25 It has been laid down in rule 21 5, Excise Manual Vol II that the limit of possession by a private person is two *tolas* of pure opium A *tola* is ordinarily made up by a vendor into 96 pills, weighing a *ratti* (2 grains) each An ordinary consumer takes from one to four pills a day (say, on the average three a day) and thus the *tola* would last him a month One *masha* (8 *rattis*) a day would be unusual excess but even at that rate of consumption, two *tolas* would last twenty four days Thus the limit sufficiently allows for private convenience

Explanation to rule 21 9 E M Vol II

14 26 The words ' other person in clause (*b*) of section 21 9, Excise Manual, Vol II, are inserted to cover special cases For instance that section does not cover

ordinary purchase by a retailer from a retailer, but, if on expiry of license a retailer had to get rid of stock, the Collector might allow another retailer to purchase from him Incidental cases of unusual transfer are intended to be covered

14 27 *Under rule* 21 15, *Excise Manual, Vol* II, a licensed cultivator whose cultivation is not subject to duty may transport the pure opium produced therefrom to the prescribed place of weighment There are two kinds of places of weighment In the first place in order to prevent the cultivator disposing of his produce illicitly, he is forbidden by condition 10 of his license (form D D 22), to sell opium until it has been weighed by the patwari For this purpose, he must take it to the patwari's headquarters The patwari will enter the quantity of the opium on the back of the license and also in column 10 of his register (form D D 21) This weighment must not be confused with the further weighment prescribed in this paragraph Further, all opium which it is intended (*a*) to remove from the limits of the tahsil in which it is grown or (*b*) to transfer to retail vend premises within the tahsil must first be brought to a second place of weighment The following places have been fixed by the Financial Commissioner as places of weighment — Transport of opium by cultivators in Kulu and Kot Khai

For opium produced in		*Places of weighment*
The Kot Khai tahsil	..	Kot Khai Kotgarh
The *Kulu tahsil*	..	*Kulu*
The Seraj tahsil	..	Banjar. Kotgarh.

Opium may be removed by cultivators from the place of cultivation to the patwari's headquarters and back or to the second place of *weighment without any pass* Licensed vendors may be given weighment passes in form O 1 for the same purpose These passes will be issued by the sub inspector and will fix an amount of opium up to which the vendor may transport Opium thus brought to a place of weighment may, if it is not desired to transport it immediately, remain in the premises of a wholesale vendor

14 28 No pass may be granted for the transport of opium from the Kangra district to or through the Simla district, or from the Simla district into the Kangra district Bar of transport between Kulu and Simla

across the river Sutlej, except in the case of weighment passes (see section 14 27) for the transfer of opium from Outer Seraj to Kotgarh across the Sutlej

Transport procedure.

14 29 Any licensed vendor wishing to transport opium or poppyheads from one Punjab district to another must first obtain a permit in form O 8 from the Collector of the district to which the opium is to be transported He must then obtain a transport pass In the case of opium in Kot Khai and Kulu which has not paid duty the opium must first have been brought to a place of weighment (section 14 27) and the application must be accompanied by a treasury receipt for the amount of duty In the case of opium which is brought for weighment at a place where there is no treasury, or when the officer in charge of the treasury is absent, the sub-inspector may grant a pass to Simla or Dharmsala only, the inspector there being notified In this case, the opium must be produced at Simla or Dharmsala within 7 days, the weight checked and the further pass necessary granted on production of the Simla or Dharmsala treasury receipt Kulu opium brought to Kotgarh for weighment must pay at the Kotgarh rate

Information to be given

14 30 When a transport pass is granted by an officer other than the Collector or the District Excise Officer, an intimation thereof must be given to the excise inspector of the district from which the opium is to be transported so that the excise inspector may check some of the consignments on the way

Dryage allowance

14 31 It has been laid down in rule 21 35, Excise Manual, Vol II, that when any pure opium or poppyheads shall be weighed and a deficiency between the quantity specified in the pass and the actual quantity contained in any parcel or package to which the pass relates, is found to exist such allowance on account of dryage shall be made in reduction of that deficiency as may from time to time be prescribed by the Financial Commissioner, in that behalf

The allowance to be made on account of dryage is a maximum of 5 per cent from the date of the pass, 1½ per cent. of which is to be allowed during the first week and 3 per cent. during the first 30 days of the currency of the pass

Excise opium—method of supply

14 32 Excise opium is kept at each district treasury, and smaller stocks at the tahsil sub treasuries It is sold by the treasury or sub treasury officer to retail vendors who have shops in the tahsil limits Opium may not be sold to a

vendor whose shop is in another tahsil without the express order of the Collector. Whenever any sale is made the treasury or sub-treasury officer communicates to the district excise inspector the name and address of the purchaser and the amount sold to him.

Limits of sales by wholesalers and retailers.

14.33 It will be noticed that both the wholesaler and the retailer may sell opium only in the pure state, and that the retailer, even in the case of sale to medical practitioners and licensed duggists, cannot sell more than two *tolas* of opium at a time, this being the limit of private possession (see section 21.5, Excise Manual, Vol. II).

Provision to enable licensed druggists to purchase less than one seer from wholesalers.

14.34 It may happen that the maximum amount which a licensed druggist can possess under the terms of his license (Form D. D. 5) is less than one seer (the lowest amount a wholesale dealer can sell), but more than 2 *tolas* (the maximum a retailer can sell) or he may not wish to purchase as much as a seer. Therefore provision to enable licensed druggists and medical practitioners to purchase more than 2 *tolas* but less than one seer from a wholesaler has been made in the condition of wholesale licenses.

Bonds for performance of condition of licenses.

14.35 It is sometimes expedient to take bonds under rule 21.45, Excise Manual, Vol. II, from suspected licensees who secure licenses annually, binding them not to attempt to procure supplies except by licit means. A form of the kind of bond required is kept in the Financial Commissioner's Office. As a rule, however, the prepayment of license fees is sufficient security and bonds should only be taken in exceptional cases.

Disposal of stocks upon expiry of licenses.

14.36 The peremptory nature of sections 21.48 and 21.49, Excise Manual, Vol. II, is justified by the fact that any man retaining stocks after the expiry of his license is guilty of illicit possession. When licenses change hands at the end of a year, excise inspectors should see to cases in which enforcement of the rule is needed, as outgoing licensees who are disappointed at auctions are apt to keep back stocks in order to continue secret sales to the detriment of the business of the incoming licensees. When the auctions have been held a good deal before the end of the year, as by the rule they must be, a common illicit practice is for disappointed license-holders to sell beyond the limit of legal possession to their customers in order that they may have no stocks left to be disposed of under the rule. This practice also requires prevention as far as possible.

Cultivation duty

14 37 Cultivation of the poppy in Jullundur and Hoshiarpur is subject to an acreage duty of six rupees per quarter of an acre, or smaller area The duty is collected with the land revenue and the ordinary rules for suspension and remission of the land revenue apply to the duty on poppy cultivation

Duty on Excise opium

14 38 Duty is levied on Excise opium at the treasury before issue to retail vendors The present rate is Rs 51 11 0 per seer

Transport duty

14 39 Transport duty is levied on all Punjab grown opium removed from the tahsil where it was grown to another tahsil or district The rate is Rs 46 per seer for Kulu and Rs 47 per seer for Kot Khai opium The duty is payable before the transport pass is issued

Poppyheads

14 40 No duty is levied on poppyheads imported, exported or transported

CHAPTER 16

THE DANGEROUS DRUGS IMPORT AND EXPORT INSTRUCTIONS

(Supplementary to chapter 33 of the Punjab Excise Manual, Volume II These instructions do not apply to the import of charas into British India by land)

The following instructions are issued by the Punjab Government with a view to carry out the provisions of the Dangerous Drugs (Import, Export and Transhipment) Rules, 1933, published under Finance Department, Central Revenues, notification No 1, dated 18th February 1933, hereinafter called "the Rules" and given in Chapter 33 Excise Manual, Volume II

16 1 The Punjab Government (Ministry of Agriculture) is pleased to direct that a traveller may import from any Indian State or Foreign Settlement in Indian opium or hemp personally into the Punjab up to the limit of the quantity within which private possession is allowed in the Punjab without a pass on the British side of the Frontier **Exemption.**

16 2 (1) The authorisation to import opium required under item (1) of the table annexed to rule 33 4 Excise Manual, Volume II, shall be granted in Form D D -10 if any person licensed to sell opium in an Indian State wishes to convey pure opium or poppy heads through the Punjab from one part of such Indian State to another part thereof **Opium in transit**

(2) The Import Authorisation required under this instruction shall be marked "In Transit" and may be granted by either the Collector or the District Excise Officer of any of the districts through the limits of which it is intended to convey

[illegible]

cerned stating that the applicant is authorised—

(i) to sell pure opium or poppy-heads or both within such State, and

(ii) to apply for an import authorisation :

Provided that in the case of transit by rail every package thereof shall, whether any person responsible therefor is travelling by rail along with the consignment or not, be handed

over to the custody of the railway officials and by them be booked through from the railway station at which it is brought on, to the railway station at which it is to be taken off the railway

Provided further that no import authorisation shall be required to cover any consignment in transit by rail from one station in an Indian State to another station in the same or another Indian State, where no portion of the railway line between two such stations is situated in a British district

Explanation.—For the purposes of this instruction, railway lands situated within the limits of an Indian State over which jurisdiction has been ceded to the British Government are not to be deemed to be included in a British district

(3) Every consignment of pure opium or poppy heads to be imported shall be properly packed and firmly sealed so that it cannot be opened and its contents tampered with or extracted without breakage of or damage to the seals or packing materials

(4) Every Collector and every Excise Officer of the first or second class is authorised to detain, so long as may be necessary, for the inspection of the same, and to inspect any consignment of opium in transit through his jurisdiction and to call for the production of the Import Authorisation under which such opium is being imported

(5) If upon such inspection any excess or deficiency between the quantity of pure opium or poppy heads specified in the Import Authorisation and the actual quantity contained in any parcel or package to which the Import Authorisation

Collector of the district in which such inspection is made, and pending the orders of the Collector, the parcel or package in question shall be detained by the inspecting officer But such allowance on account of dryage must be made in reduction of that deficiency as may, from time to time, be prescribed by the Financial Commissioner in that behalf

(6) The allowance to be made on account of dryage is a maximum of 5 per cent from the date of the pass, 1½ per cent of which is to be allowed during the first week and 3 per cent during the first 30 days of the currency of the pass

THE DANGEROUS DRUGS IMPORT AND EXPORT INSTRUCTIONS

16 3 The following is a list of the officers duly empowered to sign the said certificate on behalf of Indian States — Who may sign the certificate in Form D D 9

(1) Patiala	The Foreign Minister or his Assistant
(2) Bahawalpur	Excise Commissioner
(3) Jind	The Excise Superintendent
(4) Nabha	The Foreign Minister or his Deputy
(5) Kapurthala	The Mashir Mal
(6) Mandi	The Wazir
(7) Malerkotla	The Nazim
(8) Faridkot	The Excise Superintendent
(9) Chamba	The Raja and his Secretaries
(10) Suket	The Wazir
(11) Baghat	The Collector or Tahsildar, 1st grade
(12) Bharatpur	The Chief Excise Officer
(13) Alwar	The Chief Excise Officer

16 4 No import authorisation, referred to in rule 16 2 above, however may in any case be granted for the removal of opium from Kanaundh and Narnaul Parganas of the Patiala State, or from the Bawal and Kanti Parganas of the Nabha State, or from the Dadri pargana of the Jind State, or from the Nahar villages of the Dujana State, to other parganas or villages of those States Bar to certain import.

16 5 The Collectors of Hissar, Gurgaon and Rohtak are principally concerned with this embargo The six Reasons thereof.

of the Phulkian States by a neck of British territory a few miles in width, has at times been a notorious channel for the introduction into the Punjab of Malwa Opium

16 6 (1) The authorisation to import manufactured drugs into the Punjab from any place outside British India required under item (3) of the table annexed to rule 33 4 Excise Manual, Volume II, shall be granted by the Financial Commissioner in Form D D.-11 Import of manufactured drugs.

(2) Applications for the grant of such authorization shall be submitted through the Collector of the district of import in Form D D 1

(3) An authorisation in the same form marked "In Transit" must be obtained whenever it is desired to convey manufactured drugs through Punjab territory from one part to another part of an Indian State The application will be sub mitted to the office of the Financial Commissioner, Punjab in Form D D 1 by an authorised officer of the State concerned

Hemp (ex cluding *charas* imported by land)

16 7 The authorisation required by item (4) of the table annexed to rule 33 4 Excise Manual Volume II, may be given to an agent or contractor of an Indian State duly authorised in that behalf, who desires to remove hemp drugs other than *charas* from one part of the State to another part of the same State through intervening British territory by the Collector or District Excise Officer concerned in Form D D 10 The procedure outlined in rule 16 2 above shall be followed in granting such import authorisations

Export of opium

16 8 The authorisation for the export of poppy heads re quired by rule 33 11 Excise Manual, Volume II may be grant-ed for the export of poppy heads from places outside the Kot Khai Tahsil of Simla district or the Kulu sub division of the Kangra district to any Indian State to any person in form D D 12 by the Collector of the district from which the consignment is despatched

Provided that no authorisation for the export of poppy heads shall be granted otherwise than on the production of an import certificate signed by an officer duly authorised by the Government of such State to sign such certificate authorising the holder thereof to apply for an export authorisation

Export of manufactured drugs to Indian States

16 9 The authorisations required by rule 33 11 Excise Manual, Volume II for the export of manufactured drugs may be granted in Form D D 13 as follows on the production of an import certificate signed by an officer duly empowered by the Government of such State to sign such certificate, authorising the holder thereof to apply for an export authorisation —

(*i*) in the case of medicinal hemp and medicinal opium by the Collector of the district or the District Excise Officer if specially empowered in that behalf by the Collector in writing ,

THE DANGEROUS DRUGS IMPORT AND EXPORT INSTRUCTIONS

(ii) in the case of other opium derivatives (except prepared opium) and Coca derivatives, by the Financial Commissioner

16 10 The authorisation required by rule 33 11 Excise Manual, Volume II, for the export of *bhang* from any place in the Punjab to any Indian State may be granted in Form D D. 11 by the Collector of the district of issue on application made in Form D D -15 subject to the following conditions — Export of *bhang* from Indian States

(1) The exporter must obtained an import certificate from the proper officer of the State of destination authorising him to remove *bhang* from the Punjab into such State provided that the import certificate shall be countersigned by the British Political Officer accredited to such State or such other officer as the Local Government may authorise in that behalf

(2) The exporter must have paid such duty as may from time to time be imposed on the export of *bhang* under the provisions of section 31 of the Punjab Excise Act I, of 1914

(3) The exporter must produce the *bhang* to be exported at the office of the Collector for the purpose of weighment and calculation of duty

(4) The *bhang* must be exported in quantities of not less than one maund at a time

16 11 (1) The authorisation required under rule 33 11 Excise Manual, Volume II, for the export of *charas* from a bonded warehouse to an Indian State in India may be granted after payment of prescribed duty on the production of an application in the prescribed form and accompanied by an import certificate signed by the officer of such Indian State, who has been authorised to grant such certificates on behalf of the Indian State and countersigned by the British Political Officer accredited to such State or such other officer as the Local Government may authorise in that behalf. Export of *charas* from bonded warehouse to Indian States

(2) (*a*) The application referred to in instruction 16·11 (1) above, shall be in Form D. D -16 and shall be presented to the officer in charge of the bonded warehouse where the *charas* to be removed is desposited stating—

(*i*) the name of the depositor of the *charas* to be removed ;

(ii) the registered number and weight of each package and the total registered weight of the *charas* to be removed ,

(iii) the place of destination ;

(iv) the name of the licensed vendor to whose premises the *charas* is to be removed ,

(v) the Indian State in which the licensed vendor is licensed to sell *charas* ; and

(vi) the treasury in which the duty payable on the *charas* to be removed will be paid

(b) If the application be made by a person, other than the depositor of the *charas* for the removal of which an export authorisation is required, then, before presentation to the officer in charge of the bonded warehouse, it must be endorsed to the applicant under the depositor's signature

(3) If upon receiving the application in the form prescribed above, the officer in charge of the bonded warehouse is satisfied that the *charas* described in the application will, on removal from the bonded warehouse be conveyed to the vend premises of the licensed vendor mentioned in the application, and that such removal and conveyance has the approval of the Excise authorities of the Indian State concerned, he shall—

(a) cause each package of *charas* mentioned in the application to be weighed

(b) grant the applicant a certificate in Form D D -17 addressed to the officer in charge of the treasury named in the application declaring the net weight of *charas* to be removed and the duty payable thereon , and

(c) instruct the applicant to present the certificate at the treasury named therein with the amount payable in duty as stated in the certificate, and when he has obtained a treasury receipt for the duty payable, to bring such receipt to the bonded warehouse along with the original certificate to enable the removal of *charas* to be effected.

THE DANGEROUS DRUGS IMPORT AND EXPORT INSTRUCTIONS

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(4) On the production by the applicant of the certificate accompanied by a treasury receipt for the duty stated therein, the officer in charge of the bonded warehouse shall grant an export authorisation in Form D D 18 authorising removal from the bonded warehouse of the *charas* on which duty has been paid and its removal to the premises of the licensed vendor mentioned in the application

Export of *charas* from vend premises

16 12 (1) The export authorisation required by rule 33 11 Excise Manual, Volume II, for the export of *charas* from the vend premises of the person licensed to sell *charas* wholesale, in the Punjab to the premises of a person licensed to sell *charas* in an Indian State, may be granted provided that the export is authorised by an import certificate signed by an officer of such State who has been authorised to issue such certificates and countersigned by the British Political Officer accredited to such State or such other officer as the Local Government may authorise in that behalf

(2) The application shall be made in Form D D -19 to the Collector of the District from which the *charas* is to be removed stating the quantity of *charas* for the export of which an authorisation is required, the name of the wholesale vendor from whose premises the export is to be made and the locality of the licensed premises to which the *charas* will be removed.

[illegible] by an import [illegible] or the export [illegible], for removal to which the export authorisation is required

(4) If the officer to whom the application mentioned in sub rule (2) above is made, is satisfied that the *charas* for the export of [illegible] will be removed f[illegible] the application, [illegible] the applicant ha[illegible] gn such certificates, he shall grant the export authorisation in Form D. D.-20 , otherwise he shall refuse it

16 13. In the case of *bhang* and *charas* to be exported under instructions Nos. 16 10, 16 11 and 16·12, the following conditions are also imposed —

(1) each package shall be securely packed and sealed ,

(2) export shall be as far as possible by railway and only by such route and to such railway station as may be specified in the export authorisation; and

(3) in the case of transit by rail, the package or packages containing the drug shall in no case be retained in the possession of the consignor or other person during such transit, but shall be declared as drugs and regularly booked under the bye-laws of the railway accepting them relating to goods or parcel traffic

(4) The export authorisations referred to above shall be issued in triplicate, one copy being retained for record, one being handed to the consignor so that it may accompany the consignment (in the case of transit by rail, the copy of the export authorisation is placed in the canvas pocket at the side of the package) and the third copy being despatched to the officer of the State who has granted the import certificate in question In cases where the *bhang* and *charas* is to be removed to the marginally noted States an additional copy of the export authorisation shall be sent to the Collector of the last district in the United Provinces (as named by the exporter) through which the consignment will pass before leaving those Provinces for the Indian State of destination

1 Rampur State
2 Bundhelkhand State
3 Baghelkhand State
4 Bharatpur State
5 Rewa State.

APPENDIX A.

Detailed instructions for testing spirit (see section 8 4)

1 The following precautions are necessary when ascertaining the alcoholic strength of spirit —

(1) The spirit in the cask should be thoroughly mixed as the sample drawn for test from the top has often a different temperature and density to that at the bottom and middle The true strength can therefore be found only after spirit to be tested is well stirred up

(2) The thermometer used for taking the temperature should not be taken out of the sample under test until the mercury in the thermometer comes to rest

(3) No air bubbles should be allowed to collect on the hydrometer surface

(4) The hydrometer used should be immersed in the sample under test to the scale top and the reading should not be recorded till it is found that the hydrometer is floating at rest

(5) Glass hydrometer jars (not metal vessels) should invariably be used for proving spirit

(6) In order to ascertain the true hydrometer indication the observer should first place his eye so as to see just below the surface of the liquid in the trial glass Owing to capillary attraction about one sub division of the stem is hidden by the surface layer of the liquid It is the lower edge of the surface layer which should be read where it cuts the stem

(7) The stem is graduated from above downwards and must always be read in that direction Particular care must be taken as to this for if read from below upwards a serious error will result

(8) In the case of dark coloured or cloudy liquids when the lower edge of the surface layer cannot be seen, the stem is read from the top downwards to the surface of the liquor and one sub division is then added

2 In distilleries the strength of spirit before issue is tested with a 5 stem glass hydrometer In that hydrometer each division on the stem represents an indication degree and each division is sub divided into 5 equal parts so that readings are taken to decimal places, and complete accuracy is attained thereby District inspectors however, have been supplied with direct reading single stem hydrometers, which are intended only to give approximate results In these instruments each division represents two proof degrees so that in checking with them the results of a 5 stem hydrometer, the greatest care and precision is necessary

3 In the case of compounded or coloured spirit, it must be remembered that the addition to plain spirit of sweetening flavouring, colouring and other substances having a greater density than water

and soluble in spirit affects the action of the hydrometer and vitiates the results given by it. The spirit to which such ingredients are added becomes heavy, and consequently, when its strength is tested, the hydrometer does not give accurate results, but shows less than the real strength. The spirit strength that is thus hidden or masked is termed "obscuration." When issuing compounded spirit distillery inspectors should note on passes the degrees of obscuration in each case, as recorded in their compounding register, and the district inspectors, when checking the strength of such spirit on arrival at destination, should add to the apparent strength ascertained by them the degrees of obscuration noted on the pass in order to arrive at the true strength. For example—

Original strength	=40·0 U. P.
Degrees of obscuration noted on the pass	=1·5
Strength found at destination	..=42·5 U. P.
Therefore 42 5 U. P. plus 1 5	.=41·0 U. P., the true strength of the spirit.

APPENDIX B.

The following table of weights and measures is reproduced for facility of reference —

Troy weight

24 grains	make	1 pennyweight (1 dwt)
20 pennyweights	,,	1 ounce (1 oz tr)
12 ounces	,,	1 pound (1 ℔ troy)

Apothecaries weight

20 grains	make	1 scruple
3 scruples	,,	1 drachm
8 drachms	,,	1 ounce (troy)

Avoirdupois weight

16 drachms	make	1 ounce (1 oz)
16 ounces	,,	1 pound (1 ℔)

Indian weight

12 mashas	make	1 tola
5 tolas	,,	1 chatak
16 chataks	,,	1 ser
40 sers	,,	1 maund

A chest of Excise Opium contains 60 sers

Grains compared with other weights

180 grains	make	1 tola
480 ,,	,,	1 oz (troy)
437½ ,,	,,	1 oz (avoirdupois)

Fluid measures

60 minims	make	1 fluid drachm
8 fluid drachms	,,	1 fluid ounce
20 fluid ounces	,,	1 pint (imperial)
2 pints	,,	1 quart
4 quarts	,,	1 gallon

There are 6 reputed quarts in a gallon Therefore a reputed quart should contain roughly 26 6 ounces

METRIC SYSTEM

Weight

—	Grammes	Lbs Avoirdupois	Grains, Troy
Milligramme	001		01543
Centigramme	01		15432
Decigramme	1		1 54323
Gramme	1 0	0022	15 43235
Decagramme	10 0	022	
Hectogramme	100 0	2204	
Kilogramme	1000 0	2 2046	